



AUDITORS' REPORT TO THE MEMBERS

We have audited the annexed balance Sheet of **Comprehensive Disaster Response Services (CDRS)** ("the Organization") as at December 31, 2013 and related income and expenditure account and statement of cash flow together with the notes forming part thereof (here-in-after referred to as the financial statements for the year then ended).

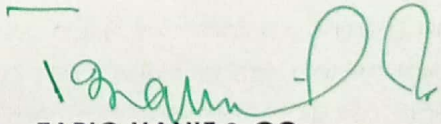
It is the responsibility of the board of governors to establish and maintain system of internal control, prepare and present the financial statements in conformity with approved accounting standards as applicable in Pakistan. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards as applicable in Pakistan. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the above said statements are free of any material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the above said statements. An audit also includes assessing the accounting policies and significant estimates made by the management, as well as, evaluating the overall presentation of the above said statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements present fairly in all material respects the financial position of **Comprehensive Disaster Response Services (CDRS)** as at December 31, 2013 and its deficit and cash flow for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

Place : Rawalpindi
Dated: July 19, 2014




TARIQ HANIF & CO.
CHARTERED ACCOUNTANTS

COMPREHENSIVE DISASTER RESPONSE SERVICES (CDRS)
BALANCE SHEET
AS AT DECEMBER 31, 2013

	NO	2013 (PKR)	2013 (USD)	2012 (PKR)	2012 (USD)
FUNDS					
Accumulated (deficit) of expenditure over income		(1,134,058)	(11,151)	3,386,344	35,646
CURRENT LIABILITIES					
Accrued Expenses and other Payables	4	4,610,910	45,338	635,065	6,685
Contingencies and commitments	5	-			
		<u>3,476,852</u>	<u>34,187</u>	<u>4,021,409</u>	<u>42,331</u>

TANGIBLE FIXED ASSETS

Operating Fixed Assets

NON-CURRENT ASSETS

Rent Deposit Security

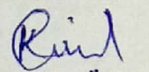
CURRENT ASSETS

Cash & cash equivalents

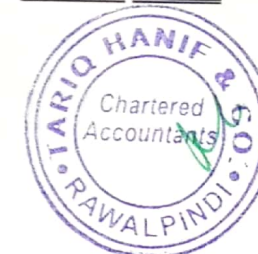
Advances, Deposits & Pre-payments

NOTE	2013 (PKR)	2013 (USD)	2012 (PKR)	2012 (USD)
3	2,039,302	20,052	2,912,359	30,656
8	172,450	1,696	90,000	947
6	1,040,100	10,227	948,050	9,979
7	225,000	2,212	71,000	747
	<u>3,476,852</u>	<u>34,187</u>	<u>4,021,409</u>	<u>42,331</u>

The annexed notes from 1 to 11 form an integral part of these financial statements.
The Auditor's report is annexed hereto.

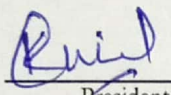

President


Member



COMPREHENSIVE DISASTER RESPONSE SERVICES (CDRS)
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2013

	NOTE	2013 (PKR)	2013 (USD)	2012 (PKR)	2012 (USD)
Income & Donations Received	9	14,790,188	145,430	31,716,425	333,857
Less					
Program Expenses	10.1	15,144,214	148,911	29,611,272	311,698
Admin Expenses	10.2	4,166,376	40,967	7,015,299	73,845
		19,310,590	189,878	36,626,570	385,543
Surplus of the Incomes over expenditure for the year		(4,520,402)	(44,448)	(4,910,145)	(51,686)
Surplus of income over expenditure brought forward		3,386,344	33,297	8,296,489	87,331
Surplus of income over expenditure carried forward		(1,134,058)	(11,151)	3,386,344	35,646

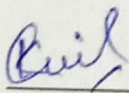

 President


 Member



**COMPREHENSIVE DISASTER RESPOSE SERVICES (CDRS)
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2013**

	2013 (PKR)	2013 (USD)	2012 (PKR)	2012 (USD)
Cash Flows from Operating Activities				
Surplus of Income over expenditure	(4,520,402)	(44,448)	(4,910,145)	(51,686)
Depreciation charged during the year	902,757	8,877	898,302	9,456
Cash flow before working capital change	<u>(3,617,645)</u>	<u>(35,572)</u>	<u>(4,011,843)</u>	<u>(42,230)</u>
Change in working capital				
Advances, Deposits & Pre-payments	(154,000)	(1,514)	83,000	874
Accrued Expenses and other Payables	3,975,845	39,094	(835,532)	(8,795)
Net Change in working Capital	<u>3,821,845</u>	<u>37,580</u>	<u>(752,532)</u>	<u>(7,921)</u>
Net cash from operating activities	<u>204,200</u>	<u>2,008</u>	<u>(4,764,375)</u>	<u>(50,151)</u>
Cash Flow from Investing Activities				
Payment for Capital expenditure	(29,700)	(292)	(903,826)	(9,514)
Rent deposit security	(82,450)	(811)	10,000	105
Net cash from investing activities	<u>(112,150)</u>	<u>(1,103)</u>	<u>(893,826)</u>	<u>(9,409)</u>
Cash Flow from Financing Activities				
Net cash generated from financing activities	-	-	-	-
Net increase/ (Decrease) in cash and cash equivalents	92,050	905	(5,658,201)	(59,580)
Cash & cash equivalents Opening balance	948,050	9,322	6,606,251	69,539
Cash & cash equivalents Closing balance	<u>1,040,100</u>	<u>10,227</u>	<u>948,050</u>	<u>9,979</u>


President


Chartered
Accountants

Member

COMPREHENSIVE DISASTER RESPONSE SERVICES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

1. Status and Nature of Activities

- 1.1 The Comprehensive Disaster Response Services (CDRS) was registered under Pakistan Societies Act 1860/21 applicable to Azad Government of the State of Jammu & Kashmir Muzaffarabad on March 05, 2007. The society is a non-profit organization which aid, assist, set up, maintain, administer and run hospitals nursing homes, laboratories, mother and child care centers, clinics or other centers connected or concerned directly or indirectly with the care of the human body, promoting welfare of public at large at any place or places in the district Muzaffarabad and other districts and areas of State of Azad Jammu & Kashmir.
- 1.2 The registered office of the Society is situated at Union Council Chikar, District Muzaffarabad, State of Azad Jammu and Kashmir (AJK) or such other place as, from time to time, may be determined by the Board of Governors (the "BOARD") of the society.
- 1.3 These financial statements cover all the activities of Comprehensive Disaster Response Services (CDRS) which is a society registered under the Societies Registration Act, 1860 in Pakistan.

2. Summary of Significant Accounting Policies

2.1 Statement of Compliance

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

2.2 Accounting convention

These accounts have been prepared under the historical cost convention on accrual basis of accounting.

2.3 Management responsibility for financial statements

The Board of the Governors of the Society is responsible for the preparation and presentation of financial statements. The reporting currency of the financial statements is Pakistani Rupee. These financial statements of the Society have been prepared for the year from January 01, 2013 to December 31, 2013.

2.4 Tangible Fixed Assets and Depreciation

Depreciation charge is based on Diminishing balance method for the current year (i.e. FY ending December 31, 2013 at the rates mentioned in the note 3 of these financial statements, where by the cost of an asset is written off to Income & Expenditure account over its estimated useful life without taking into account any residual value. Depreciation on additions is charged for full year in the year of addition while no depreciation is charged in the year of deletion (If any). Normal repairs, maintenance, renewals and improvements are charged to Income & Expenditure Account as and when incurred; major repairs maintenance, renewals and improvements are capitalized and the assets so replaced, if any, or retired. Gains and losses on disposal of fixed asset (If any) are taken to the Income & Expenditure Account in the year of disposal.



FOR THE YEAR ENDED DECEMBER 31, 2013

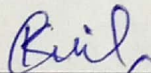
3 Operating Fixed Assets

Particulars	Cost			Rate	Depreciation			(PKR)
	As at January 01, 2013	Additions/ (Disposals)	As at December 31, 2013	%	As at January 01, 2013	For the Year	As at December 31, 2013	W.D.V As at December 31 2013
Electric Appliances	414,605	-	414,605	15	224,750	62,191	286,941	127,664
Other Appliances	36,500	-	36,500	15	16,425	5,475	21,900	14,600
Office Equipments	21,850	29,700	51,550	15	8,334	7,733	16,067	35,484
Furniture Fixture & Fittings	399,515	-	399,515	15	161,682	59,927	221,609	177,906
Medical Equipments	3,457,042	-	3,457,042	15	1,516,705	518,556	2,035,261	1,421,781
Ultra Sound Machine	237,050	-	237,050	15	71,115	35,558	106,673	130,378
Air-Conditioners	75,000	-	75,000	15	33,750	11,250	45,000	30,000
Generator	247,186	-	247,186	15	52,687	37,078	89,765	157,421
Digital Camera	52,800	-	52,800	30	40,020	15,840	55,860	(3,060)
Laptops	202,950	-	202,950	30	182,655	60,885	243,540	(40,590)
Computer & Accessories	294,215	-	294,215	30	218,231	88,265	306,496	(12,281)
TOTAL 2013	5,438,713	29,700	5,468,413		2,526,354	902,757	3,429,111	2,039,302
TOTAL 2012	4,534,887	903,826	5,438,713		1,628,052	898,302	2,526,354	2,912,359



COMPREHENSIVE DISASTER RESPOSE SERVICES (CDRS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

	NOTE	2,013 (PKR)	2,013 (USD)	2,012 (PKR)	2,012 (USD)
4	Accrued Expenses & Other Payables				
	Salaries Payable	1,454,741	14,304	560,065	6,237
	Audit Fee Payable	75,000	737	75,000	835
	Per Diem Payable to ED	2,023,000	19,892	-	-
	Loan Payable	440,000	4,326	-	-
	Medication for Facility Bills Payable	478,169	4,702	-	-
	Vehicle Rent Payable	140,000	-	-	-
		<u>4,610,910</u>	<u>43,962</u>	<u>635,065</u>	<u>7,072</u>
5	Contingencies and Commitments				
	There were no contingencies and commitments as at year-end				
6	Cash and Cash Equivalents				
	MCB A/C # 059301010048832 (CDRS)	1,037,509	10,202	827,356	9,213
	Cash in hand	2,591	25	120,694	1,344
		<u>1,040,100</u>	<u>10,227</u>	<u>948,050</u>	<u>10,557</u>
7	Advances, Deposits & Prepayments				
	Advance Salary	-	-	71,000	791
	Pre-paid Rent	225,000	2,212	-	-
		<u>225,000</u>	<u>2,212</u>	<u>71,000</u>	<u>791</u>
8	Rent Deposit Security				
	Security deposit (Refundable) for CDRS office	172,450	1,696	90,000	1,002
		<u>172,450</u>	<u>1,696</u>	<u>90,000</u>	<u>1,002</u>
9	Incomes & Donations				
	Cash Incomes & Donations				
	Donation from Global Giving	5,344,512	52,552	615,127	6,475
	Donation from Dr Waseema Sheikh	470,000	4,621	-	-
	Donation from Saeed Akhtar	100,000	983	-	-
	Donation from Mehmood Ahmed	201,780	1,984	-	-
	Donation from Habib A Bukhari	280,934	2,762	-	-
	Donation from Tehmina Volunteer	-	-	150,000	1,579
	Donation from Todd Shea	1,978,413	-	-	-
	Donation from SPM Through Todd Shea	12,000	-	-	-
	Donation from Shine Humanity	-	-	28,362,577	298,553
	OPD Fee Collection from Charsadda	-	-	409,445	4,310
	Donation from APPS	903,360	8,883	-	-
	Donation from UKMAP	1,850,855	18,199	-	-
	OPD Fee Collection from Swat	41,460	408	548,121	5,770
	Donation Received within Pakistan	950,724	9,348	141,100	1,485
	Donation from HUM Network	300,000	2,950	-	-
	Donation from Fund Raising Event at USA	2,308,150	22,696	-	-
	Donation from Fund Raising Event at UK	-	-	595,285	6,266
	Donation from Fund Raising Event in Pakistan	-	-	530,770	5,587
	Donation from FM Radio-01	48,000	472	-	-
	Other Donations	-	-	182,000	1,916
	Zakat Donations received from Dr Seema	-	-	182,000	1,916
		<u>14,790,188</u>	<u>125,858</u>	<u>31,716,425</u>	<u>333,857</u>


President


Member



10.1 Program Expenses

Medication for Facility	1,247,381	12,265	5,762,393	60,657
Medication:Medication For Employees	24,890	245	-	-
Medication -Medical Camps	16,277	160	11,885	125
Medication For Volunteer	3,313	33	-	-
Medication to Poor	12,602	124	64,032	674
Audit Fee	37,500	369	-	-
Donation:Reconstruction Of Mosque	45,000	442	-	-
Ward Construction Materials & Supplies	-	-	270,000	2,842
Cash Donations to Poor	380,987	3,746	380,494	4,005
Donation:Food Aid	4,162	41	-	-
Food Hospitality	572,060	5,625	928,122	9,770
Hotel Accommodation	67,480	664	124,220	1,308
House Rent-Facility	-	-	250,000	2,632
House Rent-Office	912,000	8,968	435,050	4,579
Depreciation Expense-(On Program Related Assets)	631,930	6,214	726,208	7,644
Other Donations to Poor	1,300	13	105,893	1,115
Gas Cylinder Refilling	44,990	442	29,700	313
General Supplies	102,559	1,008	67,869	714
Cleaning Supplies	34,795	342	37,742	397
Office Supplies	117,586	1,156	142,120	1,496
Communication	206,160	2,027	378,774	3,987
Janitorial Services	42,033	413	44,900	473
Transportation Rental	-	-	211,205	2,223
Vehicle Rental	460,890	4,532	741,955	7,810
Ambulance Fuel	39,500	388	55,400	583
Vehicle Fuel	433,971	4,267	779,118	8,201
Generator Fuel	40,370	397	88,643	933
Vehicle Repair & Maintenance	51,093	502	44,231	466
Ambulance Repair	-	-	2,150	23
Building Repair	13,799	136	11,833	125
Computer Repair	5,950	59	16,870	178
Equipment Repair	31,563	310	45,374	478
Fund Raising Event Expenses	-	-	2,534,613	26,680
Rahib Ambro Village Construction Project	-	-	4,088,000	43,032
Highway Tolls	8,955	88	12,779	135
Domestic Train and Bus Fare	76,168	749	106,178	1,118
Air Fare	146,430	1,440	257,724	2,713
Personnel Salaries-Program Staff	-	-	10,301,836	108,440
Salaries for Temporary Employees-Program	30,120	296	-	-
Salaries Expense-IOC	5,203,544	51,166	-	-
Salary Expense-Sawat	2,428,043	23,875	-	-
ED Per Diem	1,213,800	11,935	-	-
Utility Bills	228,168	2,244	227,881	2,399
Professional Fee	1,250	12	-	-
Professional Fee:Other Fees	39,500	388	-	-
Professional Fee:IT Services	12,685	-	-	-
Refreshment	25,733	253	-	-
Service Charges	2,487	24	-	-
Fund Transfer Charges	1,634	16	-	-
Bank Transfer Charges	174	2	-	-
Service Charges:Bank Service Charges	26,474	260	-	-
Service Charges:Postate & Courier Charges	4,065	40	-	-
Transportation:Truck Transportation	84,520	831	-	-
Mobile Allowance	16,650	164	-	-
Miscellaneous Expenses	11,675	115	318,743	3,355
Lab Material for Facility	-	-	7,340	77
Total Program Expenses	15,144,214	148,786	29,611,272	311,698

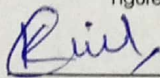


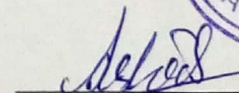
Admin Expenses

Medication for Employees	24,890	245	188,129	1,980
Newspapers and Periodicals	3,954	39	6,025	63
Money Fee Transfers	3,812	37	240	3
Postage & Courier Charges	4,065	40	11,265	119
Professional Fees- Audit Fee	37,500	369	75,000	789
Professional Fees -IT Services	12,685	125	5,000	53
ED Per Diem	809,200			
Salaries Expense:IOC	1,300,886	12,791	-	-
Other Professional Fee	40,750	401	16,400	173
Building Repair	13,799	136	11,833	125
Equipment Repair	31,563	310	68,061	716
Cleaning Supplies	23,197	228	37,742	397
Refreshment	25,733	253	-	-
Mobile Allowance	1,850	18	-	-
Office Supplies	78,390	771	94,746	997
Computer Repair	5,950	59	16,870	178
Laundry	2,800	28	5,130	54
Janitorial Services	42,033	413	44,900	473
CDRS Promo Expenses	101,859	1,002	290,400	3,057
Miscellaneous Expenses	11,675	115	30,406	320
Bank Transfer Charges	174		-	-
Bank Service Charges	26,474	260	84,399	888
Service Charges	2,487	24	-	-
Depreciation Expense	3 270,827	2,663	172,094	1,812
ED's US Trip Expenses	-	-	480,000	5,053
ED's UK Trip Expenses	-	-	395,990	4,168
Food Hospitality	572,060	5,625	928,122	9,770
Rent Expense	228,000	2,242	435,050	4,579
General Supplies	68,373	672	67,869	714
Communication	22,907	225	42,086	443
Vehicle Rental	51,210	504	82,439	868
Vehicle Fuel	48,219	474	86,569	911
Generator Fuel	-	-	88,643	933
Vehicle Repair & Maintenance	5,677	56	44,231	466
Highway Tolls	995	10	1,420	15
Air Fare	146,430	1,440	257,724	2,713
Domestic Train and Bus Fare	76,168	749	106,178	1,118
Personnel Salaries-Administrative Staff			2,550,459	26,847
Website Development Expense	12,744	125	-	-
Utility Bills	57,042	561	227,881	2,399
Dr.Rabia Funeral Expenses			46,000	484
Dr.Rabia Advances Written off due to Death			16,000	168
Total Admin Expenses	4,166,376	33,009	7,015,299	73,845

General

Figures have been rounded off to the nearest Pakistani rupee.


President


Member

