

FINANCIAL STATEMENTS
OF

EVERY HUMAN MATTERS
FOUNDATION

FOR THE YEAR ENDED JUNE 30, 2025



WAQAS AND CO.

Chartered Accountants

672-5, Al-Maida Pizza Street, Lalazar Colony
Old Bahawalpur Road, Multan.

Ph: 061-4500967

Mob: 0300-4027007 / 0300-9638714

E-mail: khalidwaqas@hotmail.com



WAQAS AND CO.
CHARTERED ACCOUNTANTS

Independent Auditors' Report to The Board of Directors

We have audited the accompanying financial statements of **"EVERY HUMAN MATTERS FOUNDATION"** which comprise of the Income and Expenditure Account for the period ended June 30, 2025 and a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

The board of directors (BOD) is responsible for the preparation and fair presentation of these financial statements in accordance with the approved accounting standards as applicable in Pakistan, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform that audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by board of directors (BOD), as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **"EVERY HUMAN MATTERS FOUNDATION"** as at JUNE 30, 2025 and its financial performance for the year then ended in accordance with the approved accounting standards as applicable in Pakistan



WAQAS & CO.
CHARTERED ACCOUNTANTS

Place: **Multan**

Date: **May 14, 2026**

UDIN: **AR202510566bOen1dNfB**

EVERY HUMAN MATTERS FOUNDATION
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2025

Non-Current Assets

Property, plant and equipment

Current Assets

Advance, Deposits & Prepayments

Cash & Bank Balance

TOTAL ASSETS

FUNDS AND LIABILITIES

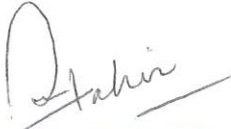
Funds

General Fund

Current Liabilities

Accrued and other Payable

Unearned Grants



**PRESIDENT : Dr Syed
Muhammad Tahir Naqvi**

President
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh

	2025	2024
Note	Rupees	Rupees
3	39,422,916	33,320,134
4	-	-
5	3,241,202	13,996,234
	<u>3,241,202</u>	<u>13,996,234</u>
	<u>42,664,118</u>	<u>47,316,368</u>
6	33,293,913	30,881,414
7	3,919,254	169,940
8	5,450,952	16,265,014
	<u>9,370,206</u>	<u>16,434,954</u>
	<u>42,664,118</u>	<u>47,316,368</u>



TREASURER : SYED ATIF RAZA

Treasurer
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh



EVERY HUMAN MATTERS FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2025

		2025	2024
	Note	Rupees	
INCOME			
Grants & Donations	10	263,023,689	118,300,699
		263,023,689	118,300,699
EXPENDITURE			
Project & General Admin Expense	11	(262,600,190)	(116,504,771)
		(262,600,190)	(116,504,771)
Surplus/(Deficit) for the period before tax		423,499	1,795,928
Provision for Taxation		-	-
Surplus/(Deficit) for the period after tax		423,499	1,795,928



PRESIDENT : Dr Syed
Muhammad Tahir Naqvi



TREASURER : SYED ATIF RAZA

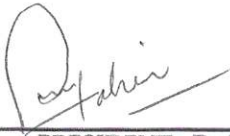
President
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh

Treasurer
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh



EVERY HUMAN MATTERS FOUNDATION
STATEMENT OF CHANGES IN GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Total Rupees
	Rupees	
Balance as at June 30, 2023	29,085,486	29,085,486
Surplus / (Deficit) for the year	1,795,928	1,795,928
Balance as at June 30, 2024	30,881,414	30,881,414
Surplus / (Deficit) for the year	423,499	423,499
Balance as at June 30, 2025	31,304,913	31,304,913



PRESIDENT : Dr Syed
Muhammad Tahir Naqvi

President
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh



TREASURER : SYED ATIF RAZA

Treasurer
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh



EVERY HUMAN MATTERS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

1 STATUS & OPERATIONS

The main object of Every Human Matters Foundation ("The Foundation") is to undertake and carry out humanitarian relief, welfare of human being, to promote natural resources, to carry out schemes for better provisioning of health, education, literacy, medical, training and to carry out schemes and projects for human resource development to poor communities for poverty alleviations. The Foundation is registered under Societies Act 1860.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of Compliance

These financial statements have been prepared in accordance with the approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of such International Accounting and Financial Reporting Standards issued by International Accounting Standards Board (IASB) as are notified by the Institute of Chartered Accountants of Pakistan.

2.2 Accounting Convention

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

2.3 FIXED ASSETS

Owned

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost of fixed assets consists of historical cost and other directly attributable costs of bringing the asset to working condition. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefit associated with the item will flow to the Foundation and the cost of the item can be measured reliably. All other repair and maintenance costs are charged to income & expenditure account during the period in which they are incurred.

Depreciation

Depreciation on fixed assets is charged to income & expenditure account on reducing balance method to write off the cost of the assets over their estimated useful lives at the rates given in Note 3. Depreciation is charged from the month of acquisition up to the month preceding the month of disposal. The residual values and useful lives are reviewed by the management at financial year end and adjusted if impact on depreciation is significant.



EVERY HUMAN MATTERS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

3 PROPERTY, PLANT & EQUIPMENT

Operating fixed assets

Rupees	
2025	2024
39,422,916	33,320,134
39,422,916	33,320,134

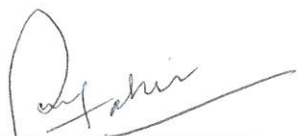
3.1 Operating fixed assets

	Owned assets						Total assets
	Land	Building	Plant & Machinery	Furniture & Fixture	Office Equipment	Water Plant	
	Rupees						
Cost							
Balance as at July 01, 2023	700,000	11,781,790	-	209,000	104,850	12,989,943	25,785,583
Additions during the year	-	12,848,516	-	-	-	2,622,915	15,471,431
Disposals	-	-	-	-	-	-	-
Balance as at June 30, 2024	700,000	24,630,306	-	209,000	104,850	15,612,858	41,257,014
Balance as at July 01, 2024	700,000	24,630,306	-	209,000	104,850	15,612,858	41,257,014
Additions during the year	-	-	-	-	-	9,246,787	9,246,787
Disposals	-	-	-	-	-	-	-
Balance as at June 30, 2025	700,000	24,630,306	-	209,000	104,850	24,859,645	50,503,801
Depreciation							
Balance as at July 01, 2023	-	2,679,015	-	102,621	49,128	2,701,172	5,531,937
Charge for the year	-	1,097,565	-	10,638	5,572	1,291,169	2,404,943
Depreciation on disposals	-	-	-	-	-	-	-
Balance as at June 30, 2024	-	3,776,580	-	113,259	54,700	3,992,341	7,936,880
Balance as at July 01, 2024	-	3,776,580	-	113,259	54,700	3,992,341	7,936,880
Charge for the year	-	1,042,686	-	9,574	5,015	2,086,730	3,144,005
Depreciation on disposals	-	-	-	-	-	-	-
Balance as at June 30, 2025	-	4,819,266	-	122,833	59,715	6,079,071	11,080,885
Rate of depreciation	0%	5%	10%	10%	10%	10%	
Written down value as at June 30, 2024	700,000	20,853,726	-	95,741	50,150	11,620,517	33,320,134
Written down value as at June 30, 2025	700,000	19,811,040	-	86,167	45,135	18,780,574	39,422,916



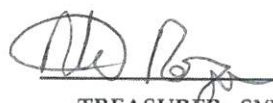
EVERY HUMAN MATTERS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024
	Rupees	Rupees
4 ADVANCE, DEPOSITS & PREPAYMENTS		
Debtors & Other Receivables	-	-
	-	-
5 Cash and Bank		
Cash in Hand	-	-
Cash at Bank	3,241,202	13,996,234
	<u>3,241,202</u>	<u>13,996,234</u>
6 GENERAL FUND		
Opening Balance	30,881,414	29,085,486
Surplus/ (Defecit) for the year	2,412,499	1,795,928
	<u>33,293,913</u>	<u>30,881,414</u>
7 ACCRUED & OTHER LIABILITIES		
Other Payables	3,919,254	-
Auditor's Fee Payable	-	169,940
Payable against land purchase	-	-
	<u>3,919,254</u>	<u>169,940</u>
8 UNEARNED GRANTS		
Opening Balance	16,265,014	8,343,694
Grants Received During the year	252,209,626	126,222,019
Grants Earned during the year	(263,023,689)	(118,300,699)
	<u>5,450,952</u>	<u>16,265,014</u>
9 CONTINGENCIES & COMMITMENTS		
There are no contingencies and commitments as at year end		
10 GRANTS AND DONATIONS		
Donation for school	54,117,052	23,136,845
Sweing Machine Fund	8,701,880	2,644,200
Ramzan Fund	54,977,887	28,935,730
Qurbani Fund	3,593,850	1,891,500
Hand Pumps Fund	12,901,900	-
Water Plant Fund	5,467,250	2,877,500
Community Fund	19,609,543	10,320,812
Winter Fund	69,799,350	36,736,500
Education Fund	9,236,043	2,755,812
Flood Fund	24,618,934	9,001,800
	<u>263,023,689</u>	<u>118,300,699</u>



PRESIDENT : Dr Syed
Muhammad Tahir Naqvi

President
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh

TREASURER : SYED ATIF RAZA

Treasurer
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh

EVERY HUMAN MATTERS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	2025	2024
	Rupees	Rupees
11 PROJECT & GENERAL ADMIN EXPENSE		
Staff Salaries	3,677,596	1,640,800
Light & Heat utilities	557,151	762,966
Sweing Machine Distributed	1,498,200	-
Welfare Expenditure	4,768,150	8,095,450
Ramzan Relief	94,072,518	28,935,730
Qurbani of Animals	19,000	1,891,500
Eye Camps	1,701,330	-
Food Packs	27,831,170	-
School Infrastructure Expenditure	1,989,000	9,692,460
Housing Infrastructure	-	-
Water Plant Installation	9,246,787	-
Installation of Hand Pumps	9,159,700	2,877,500
Community Expenditure	-	10,320,812
Winter Relief	39,842,130	36,736,500
Education Expenditure	13,927,129	2,755,812
Medical Expenditure	-	-
Flood Housing	17,948,590	9,001,800
Wedding expense	21,286,250	-
Financial Uplifting Expenditure	10,903,530	-
Building Rent	-	-
Legal & Professional	595,500	302,000
Audit Fee	150,000	150,000
Postage & Courier	-	-
Repair & Maintenance	-	742,000
Internet	-	137,000
Depreciation	3,144,005	2,404,943
Taxes & Bank Charges	282,454	57,498
	262,600,190	116,504,771



13 Number of employees

Average number of employees during the year
Total number of employees as at June 30th

Number of Employees	
2025	2024
15	15
18	14
18	14

14 Date of authorization for issue

The financial statements have been authorized for issue on by the board of Directors

15 General

Figures have been rounded-off to the nearest Rupee except stated otherwise.



PRESIDENT : Dr Syed
Muhammad Tahir Naqvi



TREASURER : SYED ATIF RAZA

President
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh

Treasurer
Every Human Matters Foundation
Shop No1 Near Imambargah
Mohalla Loharan
Seet Pur, Tehsil Ali Pur
District Muzaffargarh



