



Association for Rehabilitation of the
Physically Disabled

Project Proposal
**Initiative for Inclusive Education for
Children with Disabilities in Peshawar,
Khyber Pakhtunkhwa**

May, 2019

Submitted by:

**Association for Rehabilitation
of the Physically Disabled,
Peshawar, Khyber Pakhtunkhwa,
Pakistan**

Project Proposal

Initiative for Inclusive Education for Children with Disabilities in Peshawar, Khyber Pakhtunkhwa

Organization Information:

Name of organization: Association for Rehabilitation of the Physically Disabled (ARPD)
Project Contact Person: Muhammad Ismail
Address: Umeedabad No.2, Swati Gate Peshawar Cantt,
Khyber Pakhtunkhwa, Pakistan
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Introduction:

Pakistan has ratified the United Nation Convention on the Rights of Persons with Disabilities in 2011 with the commitment to translate it into the domestic statute. The ultimate purpose was to create a favorable environment to ensure the social inclusion of persons with disabilities by engaging them in all policy and legal matters and decision making related directly to them. Unfortunately, this gesture to ratify the UNCPRD failed to improve the situation for the persons with disabilities in Pakistan at required level. The data on persons with disabilities contained in the “Persons with Disabilities statistics in Pakistan 2012” reveals eye-opening facts about Pakistan.

Total population of persons with disabilities (5.035 million) in Pakistan, is astonishingly more than the population of any of the individual countries population of Norway, New Zealand, Lebanon or Kuwait. From within Pakistan, persons with disabilities population is more than the combined population of three cities i.e. Multan, Hyderabad and Peshawar. Current annual growth rate of persons with disabilities is going unchecked - at 2.65 % per annum as compared to the annual growth rate (2.03%) of total population of Pakistan.

Following table depicts the male and female population of persons with disabilities both in urban and rural areas of Khyber Pakhtunkhwa.

Province	Dis-ability Rate (%)	All Areas			Rural			Urban		
		Both Sexes	Male	Female	Both Sexes	Male	Female	Both Sexes	Male	Female
Khyber Pakhtunkhwa	2.1	560265	330739	229526	487536	286200	201336	72729	44539	28190

Source: *Persons with disabilities statistics in Pakistan 2012*

In Pakistan, the issue of disability has remained neglected and ignored from all aspects, which includes administrative, financial and legal. Persons with disabilities are the most marginalized

because they are ‘unseen, unheard and uncounted’ in the country. It is estimated that around 30% of total number of person with disabilities are children of school going age (including 0.6 million girls) who do not have access to formal or special schools due to limited capacity in existing formal or special schools. This lack of access to the formal and special education is mainly due to the inaccessible infrastructure of the government schools, lack of sensitization towards special needs of the children with disabilities, lack of proper transportation facility and extreme poverty.

Education for persons with disabilities is largely limited to special education schools, which are inadequate and of low quality. There are 330 special education schools in total in Islamabad, Punjab, Sindh and Khyber Pakhtunkhwa provinces. Most of these schools are in urban areas, which makes education for persons with disabilities in rural areas a challenge. Access of the children with disability to these schools is very low but even where there is access, quality of education is lacking. The fees of private schools can be up to 15 times higher than for public schools, making them only accessible to wealthier families.

Although the concept of inclusive education has been promoted internationally for more than 10 years, multiple barriers remain to the full participation of children with disabilities in education thus denying them their right to education. The premises and environments of the schools are extremely poor in their accessibility e.g. handrails, ramps, barrier free washrooms, barrier free transportation, other assistive product such as modified chairs. General education system is also not able to effectively support the different individual needs of male and female children with disability. Generally, it is very hard for young male and female with disabilities to access education on an equal basis with other children. There is a bidirectional link between disability and poverty, and inclusion of persons with disabilities in schools is key in breaking the vicious cycle.

Association for the Rehabilitation of the Physically Disabled (ARPD), was formed in November 1985 and registered with the Government of Khyber Pakhtunkhwa (formally known as NWFP) to provide affordable and accessible services to Persons With Disabilities (PWDs), which includes all forms of disabilities irrespective of their cast, religion, ethnicity. Through this project ARPD aims at providing inclusive education to the children with disability in District Peshawar, Khyber Pakhtunkhwa. This project also aims to exhibit inclusive education model to the government for further upscaling and replication. Our long-term aim is for Pakistan’s education reforms to be inclusive and responsive to all learners with disabilities in line with SDG 4 and the Convention on the Rights of Persons with Disabilities (CRPD).

Problem statement

Learners enter schools from diverse family backgrounds with the hope to receive formal education. Unfortunately, “behind each classroom door lies a world of diversity displayed by these learners. It is this diversity that gave ‘birth’ to the concept learners who experience barriers to learning and development because of diverse circumstances and reasons. These barriers should, however, be addressed and overcome to enable all learners to be included in the education system.

According to the NCSNET/NCESS (1997:55) “the separate systems of education which presently exist, (‘special’ and ‘general’) need to be integrated to provide one system which is able to recognize and respond to the diverse needs of the learner population”. This is a giant leap

in the right direction. Hammeken (1995), Jenkinson (1997) Radziewicz and Tiegerman-Farber (1998) and Kochhar and West (1996) view inclusion as the practice to educate all learners with and without disabilities in the same heterogeneous classroom settings. They all believe that all learners can do well irrespective of their disabilities. This implies that if learners who experience disabilities are educated with their peers in the least restrictive environment (LRE), labeling, stigmatization and categorising of learners who experience disabilities will be eliminated. Their social and communication skills will be improved. Learning in the least restrictive environment encourages non-disabled learners to accept those who experience barriers and interact with them.

Project Description:

ARPD with support of the local philanthropists has initiated an elementary school for the children with physical disabilities sine 2018, where children without disabilities are also enrolled and get formal general education together. The idea behind the school is to provide general education to the children with disabilities in an inclusive environment, where they can learn together and excel in life with confidence. The school has eight rooms with all facilities such as computer lab, in and outdoor sports facilities, rest and recreation area, wash rooms etc; All the classrooms and facilities are completely wheelchair accessible. So far, 95 children are enrolled in classes from Class Nursery to Class 5th, including 60 children with physical disabilities. But still there is huge demand but the school can't accommodate due to limited resources and existing low capacity. Aim of the project is to create an environment where children with disabilities can avail quality education together with children without disabilities and gain self-confidence and esteem, which is required to lead a happy and prosperous life. The project also aims to establish a model, which for the education department of the province for further replication and adaptation. Further financial assistance is highly crucial to enhance the capacity of the existing school and to meet the operational costs for the coming one year.

Objectives of the Project:

1. To enhance the educational capacity and meet operational needs of the inclusive education facility established by ARBT
2. To provide inclusive education to the children with physical disabilities
3. To develop a model inclusive educational facility for demonstration to the education department
4. To advocate with the district and provincial authorities to adapt the inclusive education policy for all its schools

Implementation Strategy:

All the activities will be initiated with the involvement of all key stakeholders. Following steps would be involved in the implementation strategy:

1. Signing MOU with funding Sources
2. Signing Agreement with Education Department/Local Government
3. Hiring of teaching and management staff
4. Purchase of inclusive furniture, fixture to enhance the educational capacity of the Inclusive School
5. Arrange Transportation facility to provide pick and drop facility to the children with physical disabilities

6. Meetings with education department to provide books for the students
7. Arrange visits of the officials of the education department to demonstrate the inclusive schooling
8. Meetings with the education minister and department to advocate for the adaptation of inclusive education policy

All the activities will be undertaken by the ARPD Inclusive School management and staff. The activities will be completed in time according to the work plan.

Beneficiaries:

Direct beneficiaries of the project include the children with and without physical disabilities of district Peshawar. Approximately a total of 200 additional students will be benefitted from the inclusive education project over a period of one year.

Current Enrolled Children	Additional Expected Enrollment	Total Beneficiary Children
95	150	245

S.No.	Class	Students	
		Existing	New
1	Play Group	15	15
2	Nursery	14	15
3	K.G	13	20
4	I	10	20
5	II	11	20
6	III	13	20
7	IV	10	20
8	V	9	20
	Total	95	150

Summary of the Requested Budget for the Project :

As given below the financial support will be required for one-year period:

Cost Application / Budget

Grant period: One Year = 12 Months

Pak Rupee to Dollar Conversion Rate = 148:1

Line Items		Description	Unit Cost US \$	Number of Units	Unit	Total US \$
1.0	Direct Labor	<i>Currency Pak Rupee</i>	US \$			US \$
1.1	Program Coordinator	(Rs. 40,000 x 1 person x 12 month)	270	12	Months	3,243
1.2	Head Teacher	(Rs. 30,000 x 1 persons x 12 months)	203	12	Months	2,432
1.3	Class Teachers	(Rs. 20,000 x 4 persons x 12 months)	541	12	Months	6,486
1.4	Class Assistants / Aaya	(Rs. 10,000 x 2 persons x 12 months)	135	12	Months	1,622
1.5	Office Boy	(Rs. 10,000 x 2 persons x 12 months)	135	12	Months	1,622
1.6	Van Driver	(Rs. 15,000 x 2 persons x 12 months)	101	12	Months	1,216
1.7	Cleaner	(Rs. 10,000 x 2 persons x 12 months)	68	12	Months	811
					Subtotal	17,432
2.0	Furniture and Equipment					
2.1	Student Chairs	(Rs. 2000)	14	100	Chair	1,351
2.2	Student Table / Desks	(Rs. 2000)	14	100	Tables	1,351
2.3	Computer Tables for Computer Lab	(Rs. 15000)	101	5	Table	507
2.2	Steel Cupboards	(Rs. 20,000)	135	3	Cupboard	405
2.4	Teachers Chirs	(Rs. 4,000)	27	6	Chair	162
2.5	Teachers Tables	(Rs. 10,000)	68	6	Table	405
2.6	computers/Laptops Core-i5	(Rs. 60,000)	405	2	Laptops	811
2.7	Printing and Stationery over one year	(Rs. 500,000)	3,378	1	Stationery	3,378

Line Items		Description	Unit Cost US \$	Number of Units	Unit	Total US \$
					Subtotal	8,372
3.0	Transport for Children					
3.1	<i>School Vans</i>	<i>(Rs. 800,000)</i>	5,405	2	Van	10,811
					Subtotal	10,811
4.0	Events / Workshops					
4.1	Workshops with Education Department	<i>(Rs. 50,000 Lump Sum)</i>	338	2	events	676
					Subtotal	676
	Requested Total Amount					37,291 US \$

Project Success and Sustainability;

Sustainability of the project will depend on the strategically designed implementation plan which entails following steps.

- Signing of Agreement with the Education Department of Khyber Pakhtunkhwa to support the inclusive education.
- Involvement & empowerment of Inclusive School at all levels starting from need assessment, planning, implementation& monitoring to create ownership.
- Regular observation to improve quality of education.
- Project outcomes will contribute towards the development of a practical model of inclusive education.
- A key component of the project will be to foster public/private partnership and create a sense of shared responsibility.
- The project will create synergy between stakeholders.
- The project will have a positive impact on the socio-economic indicators.

Snapshots of the Inclusive Education Project by ARPD



Organization Profile

Basic Information:

Name of NGO:	Association for the Rehabilitation of the Physically Disabled (ARPD)
Address:	Umeedabad No 2, Swati Gate, P.O Box 201 GPO, Peshawar, 25000-Pakistan
Telephone #:	+92-91-5252619
Email Address:	arpd@mail.com
Website:	www.arpdpak.com
Registration Number:	DSW/KPK/208-KPK, Peshawar
Date of Registration:	December, 1985
Registration Authority:	Social Welfare Department Peshawar, KPK
Bank Account:	A/c No. 11494, A/c title Association for the Rehabilitation of Physically Disabled (ARPD); The Bank of Khyber, Saddar Stadium Branch Peshawar Cantt
Operational Area:	Peshawar, (Rural & Urban both)
Type of Organization :	Non Government Organization (NGO/DPO)
Target Group of the Organization:	Society at large with special focus on women, youth, children and persons with disability
Partner Organizations:	ARPD has many Community Based Rehabilitation Centers (CBR) in the Khyber Pakhtonkhwa, Punjab, Sindh, Azad Kashmir and FATA.
Primary Contact Person:	Anjum Anwar (President) Email: anjumaanwar@gmail.com
Secondary Contact Person:	Muhammad Ismail Program Manager Contact: +92-313-9428737 Email: ismail.ielsm@gmail.com

Who we are:

Association for the Rehabilitation of Physically Disabled (ARPD) is a well-known organization. The organization is widely recognized as a non-governmental organization that strives to improve the lives of under developed and vulnerable communities with special focus on women, youth, children and persons with disabilities in Khyber Pakhtunkhwa Pakistan. The organization started its activities from the grass root level and now it is working at provincial, FATA and Pakistan. ARPD is playing an effective role in the uplift of the health and living condition of persons with disabilities. It was founded for the Rehabilitation of persons with disabilities for the enhancement of their rights and respect in the community. It was established in 1885 under the Social Welfare Act. The ARPD main office is situated in Peshawar. Further ARPD established its own Rehabilitation Center for Physically Disabled (RCPD) in Peshawar. RCPD has so far provided relief and rehabilitation services to thousands of people with physical Disabilities. Moreover; it is not only providing these services to the people of Peshawar District but also to the people from other districts of Khyber Pakhtunkhwa.

Our Approach:

ARPD applying various types to address the PWDs issues;

- a. Empower people with disabilities, their families and communities regardless of cast, colour, creed, religion, gender, age, type and cause of disability through raising awareness, promoting inclusion, reducing poverty, eliminating stigma, meeting basic needs and facilitating access to health, education and livelihood opportunities.
- b. Working with PWDs to develop their capacity, address their specific needs, ensure equal opportunities and rights, and facilitate them to become self-advocates.
- c. Working with the community and society at large to remove barriers that exclude persons with disabilities, and ensuring the full and effective participation of all persons with disabilities in all development areas, on an equal basis with others.
- d. ARPD run Rehabilitation Center for Physically Disabled (RCPD) to provide the following services;
- e. Detection, diagnosis and intervention;
- f. Medical care and treatment; (Physio & Speech therapy etc.),
- g. Social, psychological and other types of counseling and assistance;
- h. Training in self-care activities, including mobility, communication and daily living skills, with special provisions as needed, e g., for the hearing impaired, the visually impaired and the mentally retarded;
- i. Provision of technical and mobility aids and other devices;
- j. Specialized education services;
- k. Vocational rehabilitation services - to make a financial contribution to provide equipment assistance (as and when available) to the physically disabled for any feasible business activity by them and/or for using their acquired skills to earn their living.
- l. Creation and expansion of Community Based Rehabilitation (CBR) networking.

- m. Workshop services - ARPD also provides Prosthetic and Orthotic workshop service by manufacturing and delivered appliances to deprived, marginalized disabled persons including upper and lower limb prosthesis, splints, braces, orthopedic shoes etc.
- n. Provision of assistance to the disabled in remote areas (who have never been reached before) through “out-reach programmes” under the “Rehab Pakistan” project.
- o. Production/ dissemination of disabilities related publications, holding of seminars and adoption of such other means for the promotion of general public awareness about disabilities, precautions and preventive measures.
- p. Provision and arrangement of legal aid/ assistance to the physically disabled to get their rights (as and when required).
- q. Arrangement of Inclusive games, recreational activities for PWDs and develops players for national and international Paralympics games.

Our Programs’ Detail:

Rehabilitation Center for the Physically Disabled (RCPD)

Located in Peshawar Pakistan, this center provides free services to the physically disabled. It Provides physio therapy for stroke, polio, spinal cord injury, cerebral palsy, and bomb blast victims. Moreover, RCPD provides counseling as well as artificial limbs and walking aids. Not only do we rehabilitate them physically, but also empower them financially by teaching them various skills. We hold disability prevention and disability awareness camps and seminars. Under the social inclusion concept, we arrange activities (picnics, sightseeing tours, social gatherings, sport activities, educational seminars) for persons with disability who don't have resources to get out of their homes. RCPD’s daily OPD timings are 08:00 am to 04:00 pm (Monday to Saturday).

Awareness and Advocacy Events:

“Disability is an umbrella term for impairments, activity limitations, and participation restrictions. According to WHO report “Total population of PWDs (5.035 million) in Pakistan is astonishingly more than the population of any of the individual countries population of Norway, New Zealand, Lebanon or Kuwait. From within Pakistan, PWDs population is more than the combined population of three cities i.e. Multan, Hyderabad and Peshawar. ARPD in partnership with other associated organizations and partners frequently organize different advocacy events to aware and advocate for the rights of the persons with disabilities. These events have been helpful to create a sense of empowerment among PWDs and develop a sense of responsibility among communities and government towards the rights of PWDs. These events include International Wheel Chair Day, International Disability Day Seminar on Community Based Rehabilitation Programs and inclusive games.

Sustainable Livelihood Development for Persons with Disabilities

ARPD runs a project of skills development at RCPD Peshawar. The center develops and implements special training programs for women, youth with special focus on persons with disabilities to prepare them for gaining employment and engage in income generating activities to raise their standard of living and social uplift through self employment. It aims to develop the potential of work force by increasing their standard of skill and basic education so as to increase productivity, quality of product and to meet the needs of both domestic and international market.

So far STC of ARPD has conducted training courses in 16 trades some of them are as under;

- a. Dress making
- b. Beauty Clinic
- c. Tailoring and Embroidery
- d. Computer Office Automation
- e. Machine and Hand Knitting

Women Empowerment Program POWER:

ARPD is enabling Women with disabilities to be financially independent by learning various skills as member of an established group of Disabled Women. This group is named as POWER (Promotion of Women Empowerment and Rehabilitation). ARPD trained women are now taking lead in running the centre and it is sustaining on its own resources.

Formation of CBR a National Disability Network:

Community Based Rehabilitation (CBR) is strategy within community development for the rehabilitation, equalization and social integration of all people with disabilities.

CBR is being implemented through the combined efforts of disabled people themselves, their families and communities, and the appropriate health, education, vocational and social services. CBR approach is different from country to country; keeping in view the norms and values of the local community and approaches are flexible to achieve the target. In Pakistan, ARPD has been working as a national training and networking Center.

Inclusive Games and Recreational Activities:

ARPD has formed a Paralympics Committee for arranging sports events in the locality as well as on country level. Because ARPD believed that People with a disability have the right to the same opportunities as other members of society to participate in sport and recreation activities. That's why ARPD arranging different sort of sports activities throughout the year with the collaboration of other network partners.

In this regard for the first time in the history of Pakistan persons with disabilities were being involved in Ultralights Aircraft (Glider). It is known to us that flying Ultralights is an exciting and exhilarating sport. It's not a step up or down, but a step into a completely different and exciting sector of the flying community.

UNCRPD Implementation:

All other human rights agreements apply to people with disabilities and the UNCRPD (Convention on the Rights of Persons with Disabilities) does not create new rights. It does however require that states take extra measures to create an enabling environment and to remove the barriers that society may put in the way of people with disabilities accessing their rights. ARPD is working under the UNCRPD in order to provide multiple quality services which are included in UNCRPD, such are; inclusive education, games, rehabilitation, advocacy and financial empowerment.

Speech Therapy & Psycho Therapy:

To see the special needs speech therapy patients, ARPD started Speech therapy service at RCPD Peshawar. This new section provides speech therapy to those patients who are having speech problem. Besides speech therapy a Psychologist conducts counseling sessions for Persons with Disabilities.

Out Reach Program:

The Outreach patient camp exercise is one of the major programs of the ARPD. The purpose of the exercise is to offer Rehabilitation services to physically disabled people at their door step. It is also aims to provide the opportunity to know the condition of their health and for those with serious conditions to seek early physically treatment with the support of the ARPD. The exercise is meant to be free to the physically disabled people because of the high cost involved in seeking private rehabilitation service and their parents' inability to afford.

Prosthesis and Orthosis:

We believe that each individual is unique, deserving tailored individualized care to allow them to return to active lifestyles. We specialize in fitting the 'hard to fit individual' and aim to ensure that superior care is provided. The Prosthetic and Orthotic workshop of ARPD has manufactured and delivered appliances to several patients so far, including the upper and lower limb prosthesis, splints, braces, orthopedic shoes, etc. The silicon items, Hyperextension and limbo-sacral corset have also been shown good response as these items are delivered to patients.

Audit Report

**ASSOCIATION FOR REHABILITATION OF PHYSICALLY DISABLED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**



RSM Avas Hyder Liaquat Nauman

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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the financial statements of "Association for Rehabilitation of Physically Disabled" (the Organization), which comprise the balance sheet as at June 30, 2018, Income and expenditure account and cash flow statement 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 the Organization as at June 30, 2018, its financial performance and cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for 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 Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (the Code) as adopted by the Institute of Chartered Accountants of Pakistan, 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 Board of Directors 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 Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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RSM Avas Hyder Liaquat Nauman is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

In preparing the financial statements, Board of Directors is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's 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 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Organization'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 Organization 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.

Place: Peshawar

Date : Sep. 26, 2018


RSM Avais Hyder Liaquat Nauman
Chartered Accountants
Engagement Partner: Amjad Tajik

**ASSOCIATION FOR REHABILITATION OF PHYSICALLY DISABLED
BALANCE SHEET
AS AT JUNE 30, 2018**

	Note	2018 Rupees	2017 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	6,732,738	6,739,216
CURRENT ASSETS			
Advance, deposits and other receivable	5	1,140,457	38,500
Cash and bank balances		1,540,913	1,608,126
		2,681,370	1,646,626
		<u>9,414,108</u>	<u>8,385,842</u>
FUND AND LIABILITIES			
General Fund	6	9,129,008	8,375,842
CURRENT LIABILITIES			
Accrued liabilities		285,100	10,000
		<u>9,414,108</u>	<u>8,385,842</u>

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

Treasurer *[Signature]*



[Signature]
President

**ASSOCIATION FOR REHABILITATION OF PHYSICALLY DISABLED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2018**

	Note	2018 Rupees	2017 Rupees
INCOME			
Grant income			
Income from OPD	7	5,899,940	3,435,496
Donations		775,979	539,780
		<u>1,194,500</u>	<u>831,466</u>
		7,870,419	4,806,742
EXPENDITURE			
Program and administrative cost	8	7,117,253	5,830,903
Surplus / (Deficit) for the year		<u>753,166</u>	<u>(1,024,161)</u>

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

Treasurer

[Signature]



[Signature]

President



**ASSOCIATION FOR REHABILITATION OF PHYSICALLY DISABLED
CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2018**

	Note	2018 Rupees
a) CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year		753,166
Adjustment for depreciation	4	621,974
Cash flow before working capital changes		<u>1,375,140</u>
Working capital changes		
Decrease/(Increase) in current assets:		
Advance, deposits and other receivable		(1,101,957)
(Decrease)/ increase in current liabilities		
Accrued liabilities		275,100
		<u>(826,857)</u>
Net cash (used in)/ generated from operating activities		<u>548,283</u>
b) CASH FLOW FOM INVESTING ACTIVITIES		
Addition in property and equipment		<u>(615,496)</u>
Net cash (used in) investing activities		<u>(615,496)</u>
Net (decrease)/increase in cash and cash equivalents (a+b)		(67,213)
Cash and cash equivalent at the beginning of the year		1,608,126
Cash and cash equivalent at the end of the year		<u><u>1,540,913</u></u>

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

Treasurer

[Signature]



[Signature]

President



**ASSOCIATION FOR REHABILITATION OF PHYSICALLY DISABLED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

1 Status and operation

Association for Rehabilitation of Physically Disabled (the Organization) is situated at Umeed Abad, Swati Gate, Peshawar and was registered in July 1986 under the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961. The entity is a non-profit, non-Government Entity. The main object of the organization are to rehabilitation of physically disabled persons.

2 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 Accounting and Financial Reporting Standard for Small-Sized Entities (SSEs) issued by the Institute of Chartered Accountants of Pakistan.

These financial statements are prepared in Pakistani Rupee which is the Entity's functional and presentation currency.

3 Summary of significant accounting policies

3.1 Accounting convention

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

3.2 Property and equipment

Property and equipment are carried at cost less accumulated depreciation and impairment in value, if any.

Depreciation is charged to income applying the reducing balance method at the rates specified in the property and equipment note.

Depreciation on additions during the year is charged from the month in which an asset is acquired or capitalized, while no depreciation is charged for the month in which the asset is disposed off.

The assets' residual values and useful lives are reviewed at each financial year end and adjusted if impact on depreciation is significant.

Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized.

3.3 Impairment

The Entity assesses at each balance sheet date whether there is any indication that assets may be impaired. If such indication exists, the carrying amounts of such assets are reviewed to assess whether these are recorded in excess of their recoverable amounts. Where carrying values exceed the respective recoverable amounts, assets are written down to their recoverable amounts and the resulting impairment loss is recognized in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the impairment loss is treated as a revaluation decrease. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

Where impairment loss subsequently reverses, the carrying amounts of the assets are increased to the revised recoverable amounts but limited to the carrying amounts that would have been determined had no impairment loss been recognized for the assets in prior years. A reversal of an impairment loss is recognized immediately in income and expenditures account, unless the relevant assets are carried at revalued amounts, in which case the reversal of the impairment loss is treated as a revaluation increase.

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3.4 Cash and cash equivalents

Cash and cash equivalents are carried at cost. For the purpose of cash flow statement, cash and cash equivalents consist of cash in hand, balances with banks and highly liquid short term investments that are convertible to known amounts of cash and are subject to insignificant risk of change in value.

3.5 Payables

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

3.6 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered in the normal course of business.

- Restricted grants

Grants received for specific purposes and interest thereon are classified as restricted grants. Such grants are transferred to income as grants to the extent of actual expenditure incurred against them. Unspent portion of such grants are reflected as restricted grants in the balance sheet. Expenditure incurred against grant committed but not received is accrued and recognized in income and is reflected as receivable from

- Unrestricted grants

Unrestricted grants, if any, received from donor without any conditions are recognized as income during the year of receipt.

3.7 Foreign currency translation

Transactions in currencies other than Pakistani Rupee are recorded at the rates of exchange prevailing on the date of the transaction. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are translated at the rates prevailing on the balance sheet date. Gains and losses arising on translation are included in receipt and expenditure account for the year.

3.8 Financial instruments

Financial assets and financial liabilities are recognized when the Entity becomes a party to the contractual provisions of the instruments and derecognized when the Entity loses control of the contractual rights that comprise the financial assets and in case of financial liabilities when the obligation specified in the contract is discharged, cancelled or expired.

Other particular recognition methods adopted by the Entity are disclosed in the individual policy statements associated with each item of financial instruments.

3.9 Offsetting of financial asset and financial liability

A financial asset and a financial liability is offset and the net amount reported in the balance sheet, if the Entity has a legal enforceable right to offset the transaction and also intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

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4 Property and equipment

Property and

2018								
PARTICULARS	COST			DEPRICIATION		W.D.V.		RATE
	As at July 01, 2017	Additions	As at June 30, 2018	As at July 01, 2017	For the year	As at June 30, 2018	As at June 30, 2018	
-----Rupees-----								
Land	1,422,950	-	1,422,950	-	-	-	1,422,950	
Building (free hold land)	6,541,931	216,810	6,758,741	3,539,248	321,949	3,861,197	2,897,544	10%
Hostel Building	522,282		522,282	319,939	20,234	340,173	182,109	10%
Furniture and fixture	393,657	64,110	457,767	243,422	21,435	264,857	192,910	10%
Equipments and tools	2,699,386	144,300	2,843,686	1,237,814	160,587	1,398,401	1,445,285	10%
Electric equipments	-	105,860	105,860	-	10,586	10,586	95,274	10%
Transport Vehicle	3,566,322	32,676	3,598,998	3,311,017	57,596	3,368,613	230,385	20%
Orthopedic workshop	319,926		319,926	213,335	10,659	223,994	95,932	10%
Generator	150,000	16,240	166,240	28,500	13,774	42,274	123,966	10%
Other Assets	17,819	35,500	53,319	1,782	5,154	6,936	46,383	10%
	15,634,273	615,496	16,249,769	8,895,057	621,974	9,517,031	6,732,738	

2017								
PARTICULARS	COST		DEPRICIATION		W.D.V.		RATE	
	As at July 01, 2016	Additions	As at June 30, 2017	As at July 01, 2016	For the year	As at June 30, 2017		As at June 30, 2017
-----Rupees-----								
Land	1,422,950		1,422,950	-	-	-	1,422,950	
Building (free hold land)	6,541,931		6,541,931	3,205,616	333,632	3,539,248	3,002,683	10%
Hostel Building	522,282		522,282	297,456	22,483	319,939	202,343	10%
Furniture and fixture	393,657		393,657	226,729	16,693	243,422	150,235	10%
Equipments	2,199,366	500,020	2,699,386	1,075,417	162,397	1,237,814	1,461,572	10%
Transport Vehicle	3,566,322		3,566,322	3,247,191	63,826	3,311,017	255,305	20%
Orthopedic workshop	319,926		319,926	201,492	11,843	213,335	106,591	10%
Generator	150,000		150,000	15,000	13,500	28,500	121,500	10%
Other Assets	17,819		17,819	-	1,782	1,782	16,037	10%
	15,134,253	500,020	15,634,273	8,268,901	626,156	8,895,057	6,739,216	

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	Note	2018 Rupees	2017 Rupees
5 Cash and bank balances			
Cash in hand		71,165	20,316
Cash at bank			200,374
HBL A/C No 4004-0 (Dormant)		200,374	9,000
HBL A/C No 1594-11 (Dormant)		9,000	1,378,436
BOK A/C No 11494-00-8		1,260,374	1,608,126
		<u>1,540,913</u>	
6 General fund			
Opening balance		8,375,842	9,400,003
Less: Surplus / (deficit) for the year		753,166	(1,024,161)
		<u>9,129,008</u>	<u>8,375,842</u>
7 Grants			
Helping Hearts Caring Souls USA		3,943,138	3,028,496
National Bank of Pakistan		10,000	407,000
Other grants		1,946,802	-
		<u>5,899,940</u>	<u>3,435,496</u>
8 Program and administrative expenses			
Salaries, wages and other benefits		4,151,848	2,769,720
Project programme cost		522,357	1,660,720
Communication		38,673	28,760
Travelling allowance		42,748	42,500
Printing and stationery		177,803	60,093
Advertisement and publication		-	165,700
Repairs and maintenance		110,861	128,581
Postage and courier		24,880	-
Utilities expenses		330,480	151,715
Miscellaneous Expenses		200,474	79,940
Donation paid		62,900	-
Staff and patients food expense		316,292	-
Beauty parlor setup cost		101,945	-
Medical and surgical		41,880	-
Vocational center expenses		45,021	-
Depreciation	0	621,974	626,156
POL		171,724	85,600
Functions and event charges		124,185	-
Legal and professional charges		30,000	10,000
Bank charges		1,208	21,418
		<u>7,117,253</u>	<u>5,830,903</u>

9 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue by the Board of Directors on 26-9-2018

10 Figures have been rounded off to the nearest Rupee.

[Signature]
Treasurer



[Signature]
President

