



ANNUAL REPORT

2020-21



Al-Hijrah Schools Trust

Written by:

Muhammad Usman,
Manager M & E and Reporting

Annual Report 2020-21

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Message from Chairman

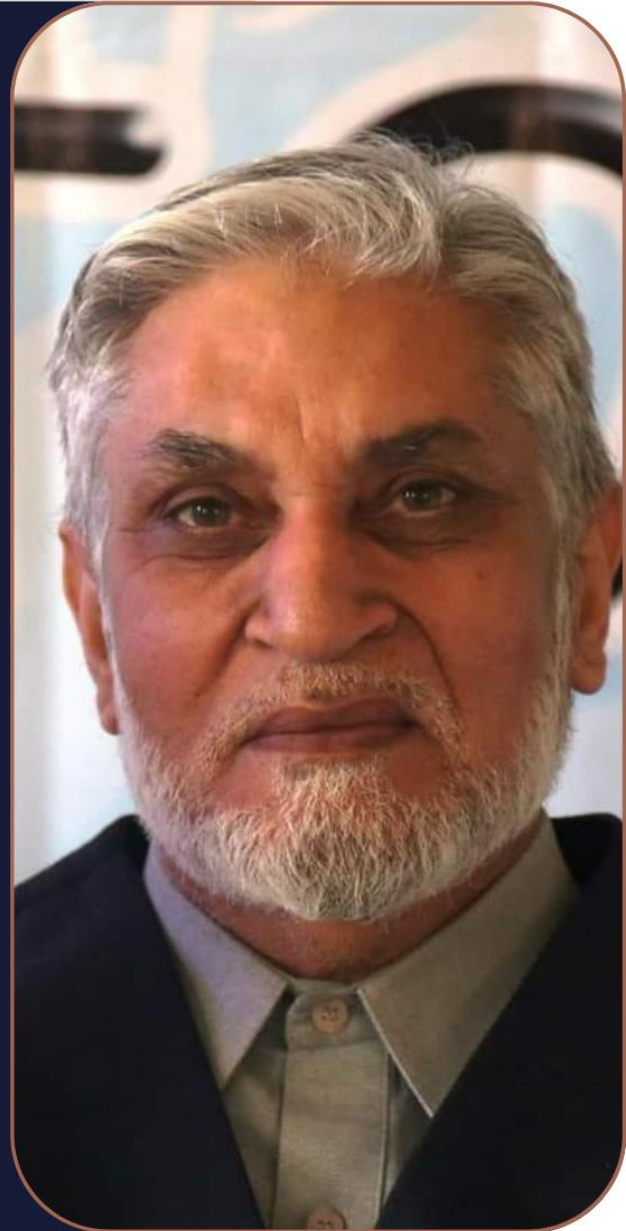
As we are coming out of the extremely unusual academic year. I would like to take this opportunity to express my appreciation, gratitude and admiration for how effectively the school community and trust administration have worked to face financial and immense change in our routine life.

Due to the pandemic situation where the entire world faced challenges in managing education activities, we at Al-Hijrah while working in hard-to-reach mountainous area faced a double hardship.

I am delighted to see our wonderful students back in the school. I pray to Allah SWT that benefit of coming back to school outweigh the harms of COVID -19. I would also take this opportunity to ask school administration to take pro-active measures to avoid risks of COVID-19 to our children.

Lastly, I would express my gratitude to all stakeholders, donors, alumni members for their support in coming out of this difficult situation.

Abdul Kareem Saqib



Message from Executive Director

2020-21 was a year with greater sense of unease. The government regulatory requirements back by stoppage of fund-raising activities due to COVID-19 added to immense hardships in running the program.

I must admire the patience of our teaching faculty and head office staff who stayed with the organization without being paid for longer period of time. But I believe in “So, surely with hardship come ease.” Quran (94:5)

I am thankful to all stakeholders, especially to the leadership of Tukiye Dianat Vakfi, Akhuwat Foundation and members of our A-Hijrah Alumni Pakistan, who supported us in coming out of the crisis situation.

I am thankful to head office staff for their tremendous work, in compiling documents required for signing MoU with Economic Affairs Division.

I admire the efforts of the winter camp organizers, teaching faculty and school leadership. Results of Board exam this year are the outcome of their sincere efforts.

The risk and challenges of COVID-19 are still not over but I believe that if we do not lose purity of our intentions, self-confidence, spirit to serve community, we will get through this.

Stay safe and thank you!

Abdur Rahman Usmani



Governance



Mr. Abdul Kareem Saqib

Chairman, Al-Hijrah Schools Trust

Mr. Abdul Kareem Saqib is Pakistani British educationist qualified from Mandinnah University. He was running an education institution exclusively for Pakistani and other Muslim children in U.K to help safeguard their future as a Muslims as well as Pakistanis. In response to request by political leadership of Balochistan, he started Al-Hijrah in Balochistan. Presently he is living retired life in U.K and is actively involved in social development initiatives.



Mr. Abdur Rahman Usmani

Executive Director, Al-Hijrah Schools Trust

Mr. Abdur Rahman Usmani belongs to Baltistan, Northern Areas of Pakistan, holds master degree in political science from Islamia University Bahawalpur and University of Punjab, Lahore. He has served for above 20 years in various capacities with numerous national and International Organizations including NRSP, Read Foundation, Qatar Red Crescent and Global Relief.



Mr. Zafar Iqbal

Vice Chairman, Al-Hijrah Schools Trust

Mr. Zafar Iqbal holds Bachelor degree in Agriculture from Agriculture University, Faisalabad. He studied strategic management for NGOs from Harvard University's John F. Kennedy School of Executive Education. He is founding member and executive chairman of The NGO World (Non-profit organization). Previously he has worked in NCHD, NRSP and other renowned organization across Pakistan.



Mr. Habib Sultan

Board Members

Mr. Habib Sultan is C.A qualified from Institute of Chartered Accountants of Pakistan and hold Bachelor degree in Commerce from University of Punjab. He is financial management and audit specialist with above 14 years of experience with financial consultancy organizations, non-profit organization and corporate companies. Presently he is serving as Manager Finance and Admin at The NGO World (TNW).



Ms Amina Sohail

Board Members

Corporate Lawyer having master in law and economic regulations from University of London, Bachelor of Law from International Islamic University. She holds more than 30 years of experience as legal advisor/consultant in various capacities with government and private entities including Private Power and Infrastructure Board (PPIB) of the Ministry of Water and Power, Ministry of IT and Telecom and Institute of Policy Studies. She is currently running her consultancy organization in the fields of regulation, legal services and similar areas under the name and style of Precision Advocates and Consultants



Rafia Tehseen

Board Members

Ms Rafia holds Master degree in English literature from Quaid-e-Azam University, Islamabad, with bachelors in education from Allama Iqbal University Islamabad. From previous 20 years, she is serving in education sector in various capacities. She has served as instructor, administrator and school leadership positions in various higher education institutes including, NUST - Rawalpindi, Air University - Islamabad, Pakistan Institute of Foreign Languages - Islamabad, Bilquis College of Education - Rawalpindi and HSL Montessori and High School – Rawalpindi. She is presently serving as Business Unit Head at MYMACOM - Islamabad

Introduction

Al-Hijrah Schools Trust is charity-based organization established in 2004 under the Trust Act 1882 with sub-registrar Islamabad. The trust under its flagship project Al-Hijrah Residential School and College, Ziarat provides free of cost quality education to poor yet talented students of under-privileged communities of Balochistan.

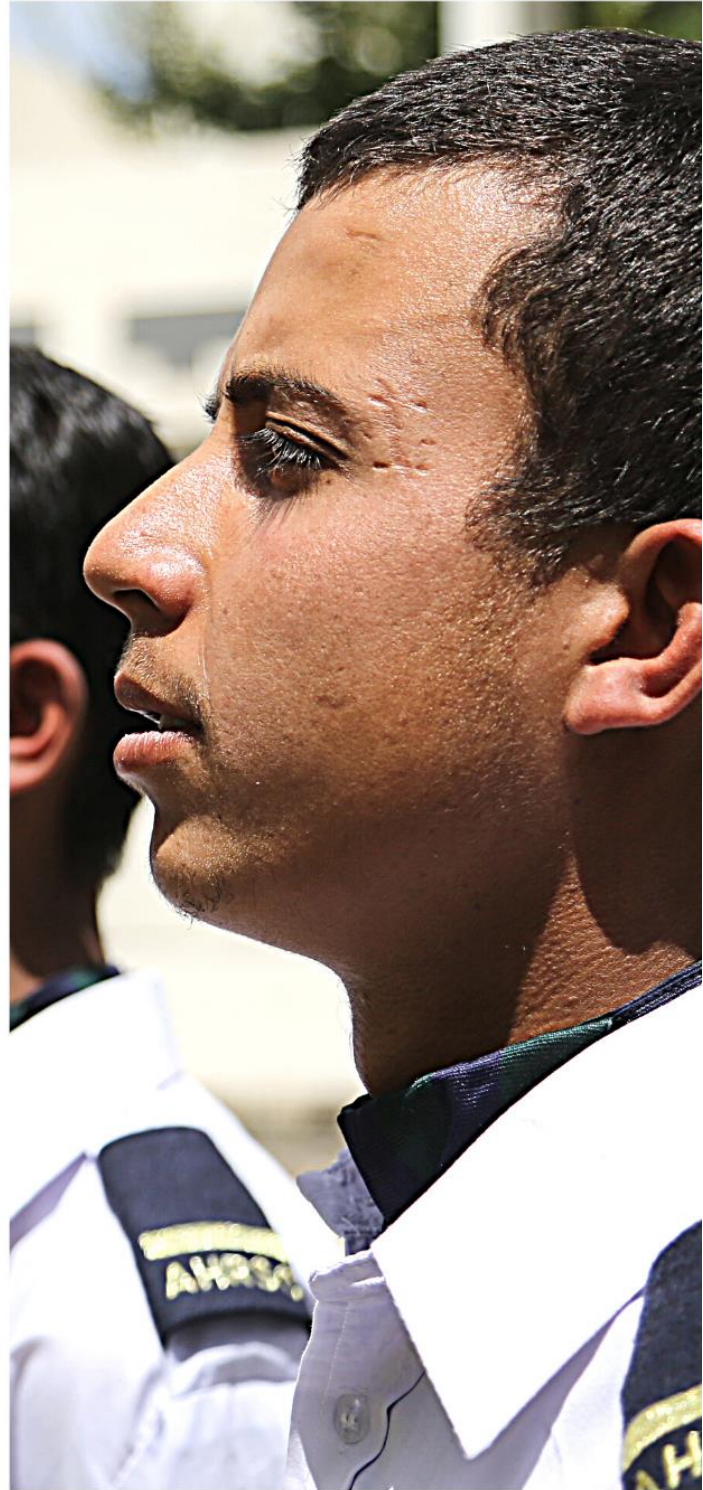
The trust in-takes students in class 7th and till class 12th they are provided with quality conventional education back by strong character building on three ethos of education i.e., respect for humanity, faithfulness and patriotism.

With the criteria of selecting students having family income below 400,000 per year, the trust provides targeted intervention for poverty alleviation through sustainable means of education.

The trust believes in holistic management of Beneficiaries even after their graduation from Al-Hijrah. For the purpose, the trust has developed alumni tracking & management system which provides information on who is placed where. The Trust through its scholarship fund and partnerships with various universities supports Alumni in completion of higher education. This holistic management of beneficiaries has helped us in placement of our beneficiaries in higher education institutes and job market.

Every year the trust run its project through general donation, CSR funds and Zakat of individual and institutional donors.

This report gives an overview of progress, achievement and impact of the program for the year 2020-21.



Al-Hijrah Vision and Mission

VISION

A just society based on humanitarian values and equal opportunities for socio-economic growth



MISSION

Quality education with character building for optimizing the full potential of the nation and the Ummah.



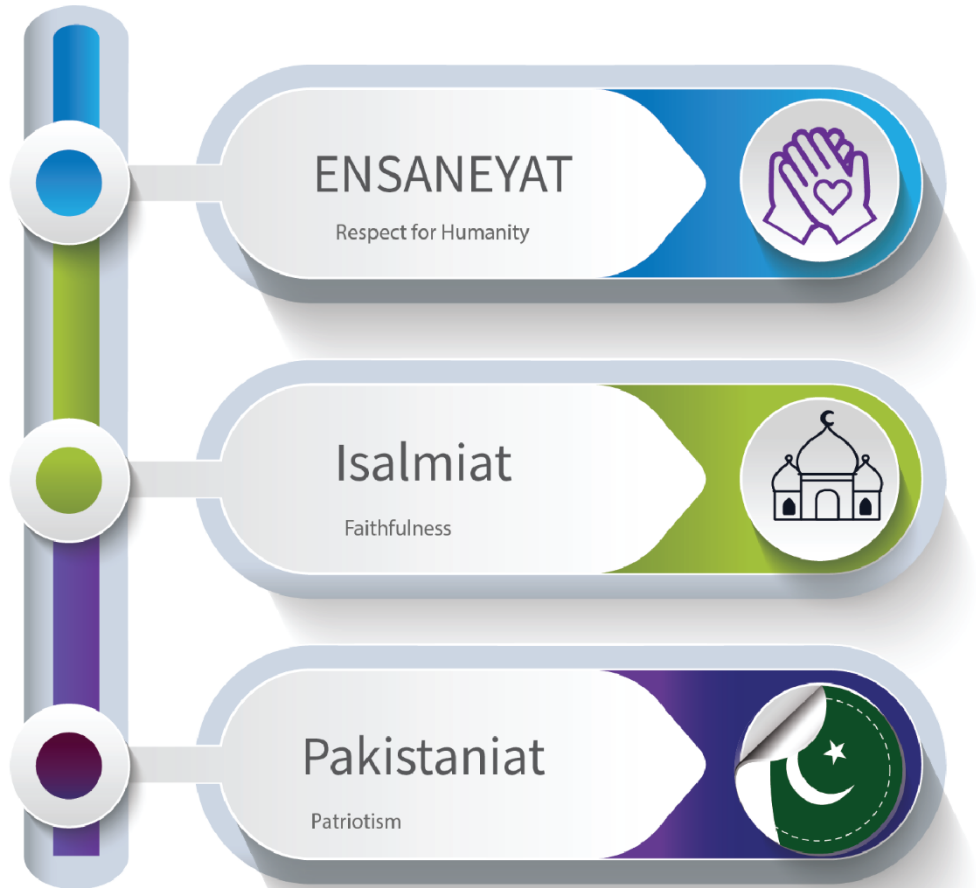
Unique Features of the Program

Three Ethos of Education

Al- Hijrah is providing free of cost quality conventional education back by strong character building through three ethos of education.

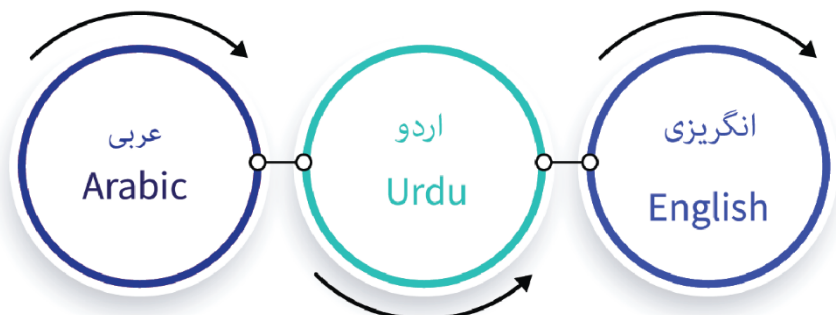
- **Ensaneyat:** Respect for Humanity
- **Islamiyat:** Faithfulness
- **Pakistaniyat:** Patriotism

Based on extensive experience of our education leadership, we believe that the above three ethos contains all aspect of a good citizenship. The above three ethos also helps in preparing our youth for taking challenges at local, national, ummah and international level.



Trilingual Medium of Exchange

In Al-Hijrah instructions are delivered in three mediums i.e. English, Urdu and Arabic. Routine activities of school including morning assembly is held one day in English, one day in Urdu and One day in Arabic.



Progress Overview



297

Students are
Enrolled
Presently



339

Total
Students
graduated



144

Completed
higher
education



98

Secured
jobs



100%

Students
Secured A1
and A grades
in class 10th



67 %

Students
Secured A1
and A grades
in class 12th

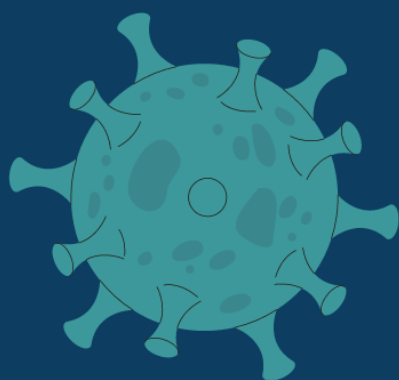
A Year in Focus – Outbreak of COVID-19 and its Impact on Al-Hijrah Activities

The outbreak of COVID 19, remained a major impediment to operations, fund raising and academic activities of the college. On Feb 26, 2020, the first Corona Case was identified in Karachi city. This first wave of COVID – 19 reached its peak of 108,642 active cases recorded in a day in July 2020. The second wave of COVID 19, reached its peak of 49,780 active cases recorded in a day in December 2020. The third wave reached its peak on April 30, 2021, when 90,553 active cases were reported in a day.¹

In March 2020, due to the outbreak of pandemic, government announced general school closure across the country. The exams were postponed and later on according to the government policy the classes were promoted to next senior level classes without exams. The college remained closed till September 2020. On September 17, 2020, the college was opened again. During the entire period of closure Al-Hijrah School leadership along with trust management tried to reach out student through digital platforms for online teaching and learning solutions. The internet coverage and non-availability of digital gadgets with students remained a major obstruction in achieving the goal. Only 60% of Balochistan have access to limited internet coverage. As our beneficiaries' hails from marginalized communities, only 33% had smart phone in their families.

On November 28, 2020, the college was closed again following notification of government of Balochistan. Later on, to facilitate students in preparing for board exams, a winter camp was organized in Layyah, Punjab province. Student of Al-Hijrah stayed in Layyah from Feb 08, 2021 to March 22, 2021.

After successful completion of winter camp, the students were facilitated through on campus learning activities, weekly and monthly formative assessments to prepare them for board exams.



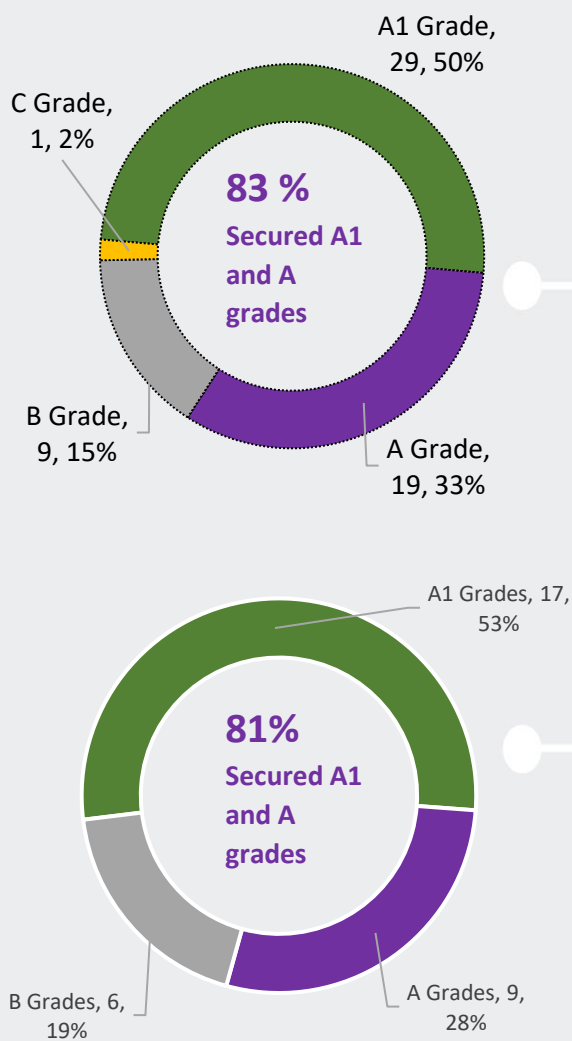
¹ <https://www.dawn.com/news/1636255/active-cases-of-covid-near-50000-again>

Learning Outcomes/ Results Analysis for Board Exams 2020-21

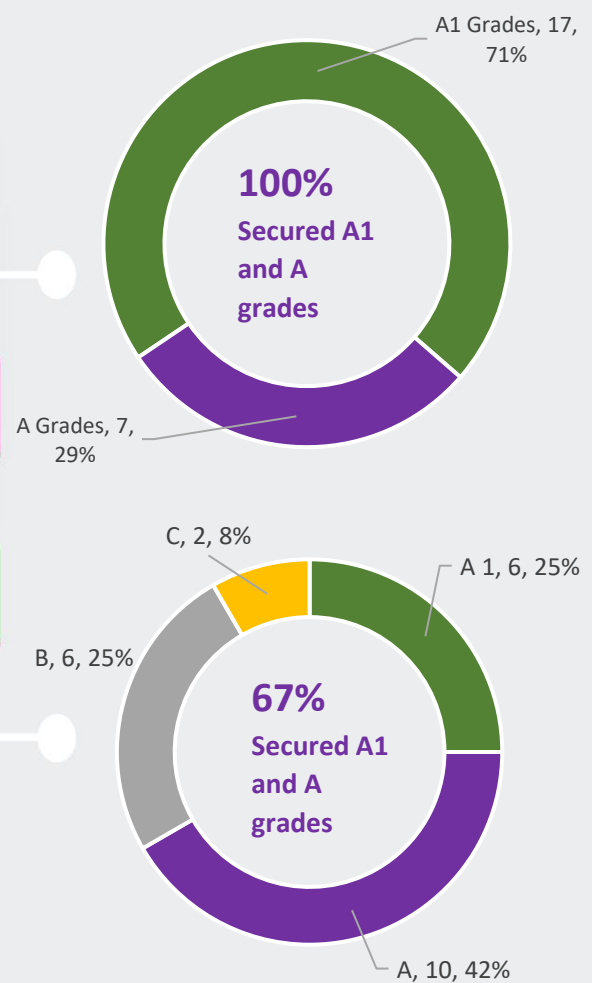
This year successful completion of the winter camp, improved formative assessment activities and improvement in teaching faculty resulted in better results of board exams. The percentage of students securing A1 and A grades was 83% in class 9th, 100% in class 10th, 81% in HSSC Part one and 67% in HSSC part 2. Detailed distribution of grades secured in annual board exam is as under.

Grades in Board Exam 2020-21

SSC Part One Results



SSC Part two Results



HSSC Part One Results

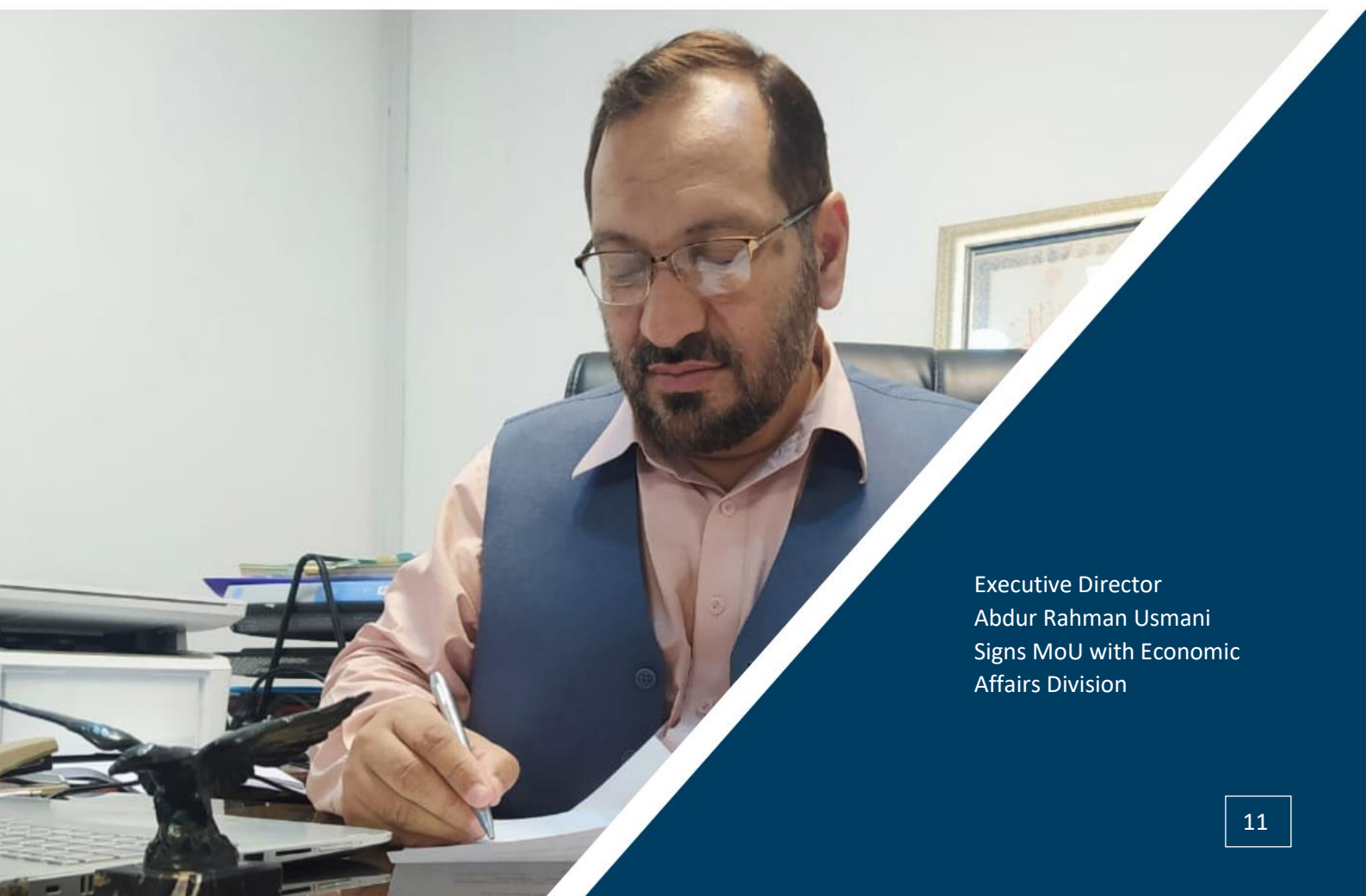
HSSC Part Two Results

MoU Signing with Economic Affairs Division

For improvement in coordination and transparency of foreign aid received to non-governmental organization, government of Pakistan introduced INGOs policy back in 2015. Initially responsibility for implementation of the policy was with Ministry of Interior, which through multi-agency NGO committee had to review application, examining financial statements, legal status, tax return, staff details, annual plan and contracts of partnership with international donors. Later on, the responsibility of coordination shifted to Economic Affairs Division. Under this policy, multiple government entities conduct a security clearance for the organization and only those organizations who meets the criteria gets eligible for signing MoU with Economic Affairs Division.

In November 2019, government of Pakistan ceased financial transaction with international donors through banking channel for many non-profit organizations that failed to submit requisite documents within due time. Al-Hijrah was among all those organizations whose bank account were ceased for foreign financial transactions. Al-though Al-Hijrah submitted the requisite documents during the first half of 2020, EAD asked to resubmit the contract for partnership with TDV, as the remaining funding period was less than their benchmark for signing contract. Negotiating extension of the partnership period with donor took fairly long period of time. After receiving the said commitment from donor, the case was resubmitted to Economic Affairs Division. We were provisionally allowed to use banking channel. During the process, we were unable to conduct financial transaction through our banking channels from February, 2020 to December, 2020.

After completing the process of review by almost eight agencies on September 01, 2021, Al-Hijrah and Economic Affairs Division signed Memorandum of Understanding.



Executive Director
Abdur Rahman Usmani
Signs MoU with Economic
Affairs Division

TDV as Major Donor in 2020-2021

2020-21 remained another successful year of partnership and collaboration with TDV. During the year, TDV served the project as major donor. With this year Al-Hijrah celebrates 7th year of successful collaboration and partnership. Over the years, the partnership has helped us in improving system and productivity of the overall program. With financial support and technical guidance, we were able to enhance teaching faculty, school leadership, overall learning and residential environment at the campus. TDV has strong history of international contributions to support education sector in Muslim countries. Having such a reputed donor in our support has helped us in winning the trust of local level organizations and corporate companies. During the partnership years, TDV support freed us from operational expenses which helped AHST in securing funding for major infrastructure development projects. Summary of impact of the TDV support as following:

1. TDV Support helped us in improving both quality and quantity of teaching faculty
2. TDV support enabled us to double the per year intake of students
3. TDV support helped us digitalizing the financial and data management systems
4. The learning outcomes improved since the year of partnership establishment
5. TDV support helped us in winning trust of local organization to support our mission.

We are especially thankful to TDV leadership for supporting AHST in fulfilling the documentary requirement of EAD. As due to regulations of government (EAD), AHST bank account was ceased for transaction with foreign donors, during this year, from June to December 2020, AHST was unable to receive financial assistance from TDV. It was in December this year that AHST, received its first installment from TDV.





Partnership with Akhuwat Foundation

This year due to closure of financial transaction with TDV - our major donor, as a result of government regulations and cease of fund-raising activities due to COVID – 19, AHST faced serious financial challenges. Al-Hijrah was not able to pay staff salaries and continuation of education activities through alternate arrangements was a biggest hassle of the year. The staff remained unpaid for about 09 months, which was longer than expected. The situation forced some of the faculty members to work as un-skilled labor in local construction industry.

Al-Hijrah management approached Dr. Amjad Saqib, CEO of Akhuwat Foundation who was already familiar with Al-Hijrah's contributions in education sector at Baluchistan. Dr Amjad Saqib responded with his kindest gesture and approved an emergency assistance package. In the context, Mr. Nazir Tunio also visited Al-Hijrah Residential School and College, Ziarat and interacted with staff and students at the campus. An agreement was signed where Akhuwat Foundation committed to provide financial assistance of Rs six million Rupees.

Out of the amount disbursed 1.58 million was utilized in provision of salaries to the staff, who were not paid for past 09 months. The remaining amount was utilizing in arranging winter camp at the district Layyah Punjab. The camp started on February 08, 2021 and till March 22, 2021, student were provided with tutoring services in almost all subjects of 8th to class 12th students.

Meeting with Akhuwat Leadership



Visit of Mr. Nazir Tunio to Al-Hijrah



Visit of Mr. Nazir Tunio to Al-Hijrah



Progress of Alumni

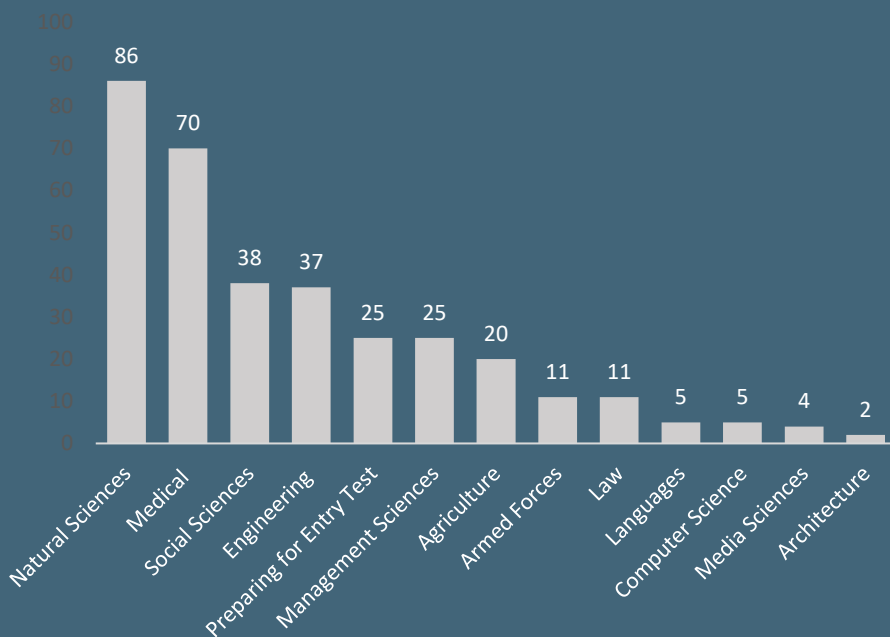
Al-Hijrah believes in holistic management of its alumni. The trust through its scholarship program for higher education and professional development, mentoring support, networking and events, provides continuous support to its beneficiaries even after the graduation from Al-Hijrah. Presence of alumni members in diverse fields of higher education institutes and industries, having strong connection with Al-Hijrah through a well-organized mechanism, offers an exposure to current student for better placement in higher education and job industry. With the effective management of our alumni, we have succeeded in ensuring 100% retention of our graduates in higher education. They are acquiring education in renowned education institutes of the country. Several among those who completed higher education have succeeded in securing high profile jobs.

During the pandemic this year, when AHST faced financial crunch due to EAD regulations and closure of fund-raising activities, the alumni network contributed financially to ensure smooth completion of regulatory and documentation requirements.

Al-Hijrah Alumni Pakistan (AAP) is a registered association and platform through which the alumni members are involved in various social entrepreneurship activities to solve local level development issues and problems.



Alumni Member
Shoaib Ahmad
Now
Assistant Commissioner, Noshki



Alumni Distribution in various
field of specialization

Total Batches Graduated: 12

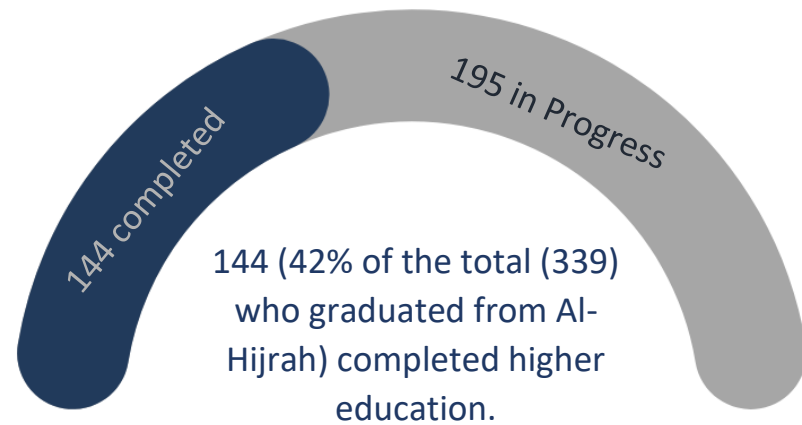
Total No of Graduates: 339



Alumni in Higher Education

With strong and well-organized alumni support mechanism, the AHST succeeded in 100% retention of alumni members in higher education after graduation from Al-Hijrah.

The number of alumni members completing higher education this year reached 144 (42%)



Alumni on Job

Al-Hijrah Alumni presence in various professional fields, their connection through various social circle and digital platforms has helped in placement of our alumni members in job market. Out of total 144 who completed higher education 98 found jobs. Several among them succeeded in securing high profile jobs in government sector. Key highlights are mentioned below:

1. 20 Medical Officers
2. 02 Assistant Commissioners
3. 01 Section Officer (BPS -17)
4. 01 Assistant Director in Agriculture Department, Government of Baluchistan
5. 01 Major and 01 second lieutenant in Pakistan Army
6. 01 Field Engineer and 01 site engineer





Alumni Highlights

This year 10 alumni members secured jobs as medical officer (BPS -17) through Balochistan Public Service Commission. Detail of each is given as below



Dr Qudratullah,
Ziarat



Dr Abdul Wakeel,
Harnai



Dr Muhamad Nasir,
Quetta



Dr Qasim Mirwani,
Awaran



Dr Sarwat Khan,
Ziarat



Dr Muhammad Idris
Kallat



Dr Amanullah Khan,
Noshki



Dr Abdul Samad
Kohlu



Dr Muhammad Anwar,
Ziarat



Dr Atta Muhammad
Dhaki

Events and Activities

With financial support of Akhuwat Foundation, a winter camp was organized in district Layyah, Punjab from Feb 08, 2021 to March 22, 2021. The winter camp facilitated preparation for board exam for class 9th, 10th, 11th and 12th. Student of class 8th also participated in the camp. Qualified teaching faculty was hired to teach almost all subjects of the above-mentioned classes. Total 260 persons including students, staff members, and teaching faculty participated in the camp. Following facilities were provided during the camp for participating students.

1. Classroom and residential arrangements
2. Travel arrangement from Quetta to District Layyah
3. Pick and drop facility at district Layyah
4. Qualified and experience tutors
5. Messing and living expenses for students and teaching faculty
6. Arrangement of Labs for practical (Physics, Biology, Chemistry & Computer)
7. Arrangement for Sports activities
8. Assessment on Board exam pattern
9. Guest lecture through Guest Speaker
10. First aid training in partnership with Rescue 1122

The camp supported students in improving their learning outcomes and contributed into better results in board exam this year.

Winter Camp 2021

At District Layyah , Punjab



Deputy Commissioner Ziarat Visits Al-Hijrah Residential School and College, Ziarat

Deputy Commissioner Ziarat, Mehrullah Badini visited Al-Hijrah Residential School and College, Ziarat, for the first time after his appointment in district Ziarat. It was his first introductory visit to AHST. He appreciated the contribution of Al-Hijrah for Baluchistan province and promised to have a detailed visit later on this year. While admiring the uniqueness education model of Al-Hijrah, he committed to play his role for effective acknowledgement of the work of Al-Hijrah in Balochistan province. Executive Director Abdur Rahman Usmani presented honorary shield to the deputy commissioner on the occasion.



TDV Officials Visit Head Office, Islamabad to Conduct test and Interview for Scholarships in Turkey

In April 2021, Mr. Ibrahim KAVLAK, Foreign Education Officer TDV and Yavuz Kochamis Manager, Education and Cultural Services Department, visited Head Office Islamabad for three days to conduct test and interviews for education opportunities in Turkey on Scholarships. Around 116 applicants including male and female were called for test and interview at Al-Hijrah head office, Islamabad.



Introductory Seminar at Islamabad Margalla Hotel

Al-Hijrah Alumni senior member Mr. Saeed Ali organized an introductory seminar at Margalla Hotel, Islamabad on February 21, 2021. Guest were invited from across the country. The guests were briefed about Al-Hijrah's contributions in education sector at Balochistan. The executive director, Mr Abdur Rahman Usmani elaborated about how Al-Hijrah played its role for empowerment of youth from marginalized communities in Balochistan with meagre resources. The participants included Dr Tariq Kakar, Dr Daud Kakar, Dr Shafqat Niazi, Mr Aqeel Ahmad Abbasi, Mr Ameenullah Kakar, Mr Abdul Nafay, Mr Qaisar Manzoor, Mr Junaid Khan Niazi, Mr Sikandar Hayat Khanzada, Col (R) M. Akram Khan, Mr Afzal Khan and Amanuallah Durani.



Alumni Highlights of the Year



Al-Hijrah Alumni Pakistan (AAP) Study Circle conducted at Brother Shabir House, Quetta, on May 29, 2021.



Al-Hijrah Alumni Pakistan (AAP) Khuzdar Zone study circle at Hostel 07 BUET Khuzdar on April 10, 2021.



Alumni Get together at Quetta, on March 28, 2021. Executive Director, Abdur Rahman Usmani along with other guests participated in the event.



Al-Hijrah Alumni Pakistan Brothers had a meet up at YDA Hostel Quetta on March 21, 2021.



Alumni Executive body meeting at brother Shabir house Quetta held on March 06, 2021.



Alumni Brothers at Wali Khan House for Fatiha Khani on June 27, 2021

Financial Audit Report 2020-21

**AL-HIJRAH SCHOOLS TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**



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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES OF AL-HIJRAH SCHOOLS TRUST

Report on the Audit of the Financial Statements

Opinion:

We have audited the annexed financial statements of Al-Hijrah Schools Trust (the 'Trust'), which comprise the statement of financial position as at June 30, 2021, the statement of income & expenditure and the statement of cash flows 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 Trust as at June 30, 2021, and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards for Not-for-Profit Organizations issued by the Institute of Chartered Accountants of Pakistan (ICAP) and International Financial Reporting Standards (IFRSs) as applicable in Pakistan.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Trust in accordance with the International Ethics Standards 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 requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

As discussed in note 3.8 to the financial statements, the Trust has so far not been able to get approval from tax authorities for becoming eligible as non-profit organization u/s 2(36) of the Income Tax Ordinance, 2001 read with section 100C of the Ordinance. Hence, its income is exposed to charge of income tax as "Association of Persons" under the Tax Ordinance. However, our opinion is not qualified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs) as applicable in Pakistan and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

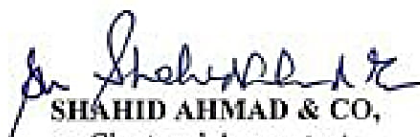
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 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 Trust'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 Trust'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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 Trust to cease to continue as a going concern.

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.

Peshawar

17 JAN 2022


SHAHID AHMAD & CO,
Chartered Accountant
Manzoor Ahmed Savul FCA
Engagement partner

AL-HIJRAH SCHOOLS TRUST
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30,2021

	Note	2021 -----Pak Rupees-----	2020
ASSETS			
Non- Current Assets			
Property & equipment	4	16,627,677	17,395,254
Capital work in progress	5	2,849,317	2,849,317
Long term securities against office rent		100,000	100,000
		<u>19,576,994</u>	<u>20,344,571</u>
Current Assets			
Advances, deposits & other receivables	6	2,751,556	2,741,474
Cash & bank balances	7	11,730,067	1,802,849
		<u>14,481,623</u>	<u>4,544,323</u>
		<u>34,058,617</u>	<u>24,888,894</u>
FUND & LIABILITIES			
General fund	8	30,134,077	13,935,324
Current Liabilities			
Accrued & other liabilities	9	3,924,540	10,953,570
CONTINGENCIES & COMMITMENTS			
	10	-	-
		<u>34,058,617</u>	<u>24,888,894</u>

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


 TRUSTEE


 TRUSTEE

AL-HIJRAH SCHOOLS TRUST
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED JUNE 30,2021

	Note	2021	2020
		-----Pak Rupees-----	
INCOME			
Donations & charity	11	61,355,794	36,720,031
Other receipts		2,754	5,270
		61,358,548	36,725,301
EXPENDITURE			
Project expenses	12	39,122,504	37,534,932
Administrative	13	6,037,291	5,485,209
		45,159,795	43,020,141
SURPLUS/(DEFICIT) FOR THE YEAR		16,198,753	(6,294,840)

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


 TRUSTEE


 TRUSTEE

AL-HIJRAH SCHOOLS TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30,2021

	2021	2020
	-----Pak Rupees-----	
Cash flows from operating activities		
Surplus/(Deficit) for the year	16,198,753	(6,294,840)
Adjustment for non-cash items:		
Depreciation	2,849,927	3,127,394
Surplus/(Deficit) before working capital changes	19,048,680	(3,167,446)
Working capital changes:		
(Increase)/decrease in current assets		
Advances & deposits	(10,082)	(1,156,174)
Increase/(decrease) in current liabilities		
Accrued & other liabilities	(7,029,030)	8,427,665
	(7,039,112)	7,271,491
Net cash flow from operating activities	12,009,568	4,104,045
Cash flows from investing activities		
Additions in property & equipment	(2,082,350)	(6,782,618)
Net cash flows used in investing activities	(2,082,350)	(6,782,618)
Net cash flow during the year	9,927,218	(2,678,573)
<i>Cash & cash equivalents at the beginning</i>	1,802,849	4,481,422
<i>Cash & cash equivalents at the end</i>	11,730,067	1,802,849

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


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AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021

1 LEGAL STATUS & ACTIVITIES

Al-Hijrah Schools Trust is an Islamic Charitable Institution established in Pakistan and registered with Joint/Sub Registrar, Islamabad under Trust Act, 1882 on June 15, 2002. The registered office of the Trust is situated at VIP Plaza Basement of VIP Ghouri Town Service Road East near KhanaPul, Islamabad. The objects of the Trust include to establish high standard educational institutions for muslim children and youth; to design, prepare and offer educational courses matching international standards; and to undertake, organize and promote research and dissemination of knowledge. The Trust has so far established its first school at Ziarat in Balochistan Province which imparts free education to the students of the Area. The school is being managed through its Head office located at Islamabad.

2 BASIS FOR PREPARATION

2.1 Statement of compliance:

These financial statements have been prepared in accordance with the Accounting Standards for Not for Profit Organizations (NPO) issued by the Institute of Chartered Accountants of Pakistan (ICAP) and International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as applicable in Pakistan. Where the requirements of IFRS differ from those of the Accounting Standard for NPOs, the requirements of the IFRS prevail.

2.2 Basis of accounting:

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

2.3 Use of estimates & judgments:

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amount of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. Significant area requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets and provision for the doubtful receivables.

2.4 Property and equipment:

The Trust reviews the useful life and residual values of property & equipment on a regular basis. Any change in the estimates in future years might affect the carrying amounts of the respective items of property & equipment with a corresponding effect on depreciation charge and the impairment.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Property and equipment:

These are stated at cost less accumulated depreciation and impairment losses, if any. Depreciation charge is based on the written down value method at rates disclosed in note 4 whereby the cost of an asset is written off to income & expenditure account over its estimated useful life. Depreciation on addition is charged from the day on which the asset is put to use till disposal, up to the day the asset has been in use.

Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized when it is probable that respective future economic benefits will flow to the Trust and cost of the item can be measured reliably, and the assets so replaced, if any, are carried. Gains or losses on disposal of fixed assets, if any, are included in the statement of income & expenditure.

AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021

3.2 Impairment:

The carrying amount of the Trust's assets are analyzed at each reporting date to determine whether there is any indication of impairment loss. If any such indication exists, the recoverable amount of assets are estimated in order to determine the extent of the impairment loss, if any. Impairment losses are recognized as expense in the Statement of Income & Expenditure.

3.3 Capital work-in-progress:

Capital work-in-progress is stated at cost less any identified impairment loss. All expenditure connected with specific assets incurred during installation and construction period are carried under capital work-in-progress. These are transferred to operating fixed assets as and when these are available for use.

3.4 Cash & cash equivalents:

Cash & cash equivalent are carried in the statement of financial position at nominal amount. For the purposes of statement of cash flows, cash & cash equivalent comprise of cash in hand, & balance with banks.

3.5 Provision:

A provision is recognized in the balance sheet when the Trust has a legal or constructive obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3.6 Income Recognition:


Income is recognized when it is probable that the economic benefits associated with the transaction will flow to the trust and the amount of income can be measured reliably.

- (i) Donations for operations are recognized as receipts and are taken as income.
- (ii) Donations received for specific purposes are used in accordance with the stipulations attached thereto.
- (iii) Donations related to assets are presented in financial statements as "Deferred income" and recognized in the income statement on a systematic basis over the period in which their related costs are recognized as "expenses" i.e. annual depreciation.

3.7 Creditors, accrued, and other liabilities:

Accounts payable and other amounts payable are initially recognized at fair value, which is normally the transaction cost and subsequently measured at amortized cost using the effective interest method.

3.8 Taxation-current:

The Trust is allowed a tax credit equal to one hundred per cent of the tax payable, including minimum tax and final taxes, under section 100C of the Income Tax Ordinance, 2001 subject to complying requisite conditions as specified u/s 100C of the Ordinance. The Trust has applied for registration as a NPO u/s 2(36) of the Income Tax Ordinance, 2001, however, no order against their application has so far been issued by the tax authorities. The Trust has filed their annual tax return for Tax Year-2020 as NPO. 

AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2021

4. PROPERTY & EQUIPMENT- AT COST LESS ACCUMULATED DEPRECIATION

4.1 Operating Fixed Assets

PARTICULARS	BUILDING RENOVATION	FURNITURE & FIXTURES	OFFICE EQUIPMENT	ELECTRIC EQUIPMENT	LIBRARY BOOKS	COMPUTER & LAPTOPS	VEHICLES	CROCKERY	TOTAL
-----Pak Rupees-----									
COST:									
As at July 01, 2019	6,333,718	8,555,878	2,588,482	673,965	1,933,110	709,000	3,697,965	967,926	25,460,044
Additions during the year	2,848,140	2,657,858	4,000	1,041,850	7,470	217,500	-	5,800	6,782,618
As at June 30, 2020	9,181,858	11,213,736	2,592,482	1,715,815	1,940,580	926,500	3,697,965	973,726	32,242,662
As at July 01, 2020	9,181,858	11,213,736	2,592,482	1,715,815	1,940,580	926,500	3,697,965	973,726	32,242,662
Additions during the year	1,816,350	-	-	148,000	-	118,000	-	-	2,082,350
As at June 30, 2021	10,998,208	11,213,736	2,592,482	1,863,815	1,940,580	1,044,500	3,697,965	973,726	34,325,012
ACCUMULATED DEPRECIATION:									
As at July 01, 2019	2,585,051	3,912,019	1,477,435	402,749	954,988	438,997	1,522,972	425,803	11,720,014
Depreciation for the year	659,681	1,095,258	167,257	393,920	147,839	146,251	434,999	82,189	3,127,394
As at June 30, 2020	3,244,732	5,007,277	1,644,692	796,669	1,102,827	585,248	1,957,971	507,992	14,847,408
As at July 01, 2020	3,244,732	5,007,277	1,644,692	796,669	1,102,827	585,248	1,957,971	507,992	14,847,408
Depreciation for the year	775,348	930,969	142,168	320,144	125,663	137,776	347,999	69,860	2,849,927
As at June 30, 2021	4,020,080	5,938,246	1,786,860	1,116,813	1,228,490	723,024	2,305,970	577,852	17,697,335
W.D.V:									
As at June 30, 2020	5,937,126	6,206,459	947,790	919,146	837,753	341,252	1,739,995	465,734	17,395,254
As at June 30, 2021	6,978,128	5,275,490	805,622	747,002	712,090	321,476	1,391,996	395,874	16,627,677
RATES OF DEPRECIATION:	10%	15%	15%	30%	15%	30%	20%	15%	

Depreciation has been allocated as under:

		2021	2020
Project expenses	76%	2,165,945	2,376,819
Administrative expenses	24%	683,982	750,575
		2,849,927	3,127,394

AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021

	Note	2021 -----Pak Rupees-----	2020
5 CAPITAL WORK IN PROGRESS		2,849,317	2,849,317
This represents the cost of construction incurred up to the year 2017 by the Trust for construction of residence for Principal of the Ziarat School. However, the construction work has since been suspended due to paucity of funds.			
6 ADVANCES & DEPOSITS & OTHER RECEIVABLES			
Advances:			
To staff against salaries		482,903	417,053
Income tax		1,701,153	1,093,921
To alumni		-	18,000
		2,184,056	1,528,974
Security deposits		412,500	412,500
Other Receivables		155,000	800,000
		2,751,556	2,741,474
7 CASH & BANK BALANCES			
In hand		896,630	981,958
With banks - <i>in current account</i>		10,833,437	820,891
		11,730,067	1,802,849
8 GENERAL FUND			
Balance as at 01 July,		13,935,324	20,230,164
Surplus/(Deficit) for the year		16,198,753	(6,294,840)
		30,134,077	13,935,324
9 ACCRUED & OTHER LIABILITIES			
Utility bills		214,225	225,050
Audit fee		85,000	100,000
Salaries ,wages & benefits		2,491,917	8,605,177
Other liabilities		1,133,398	2,023,343
		3,924,540	10,953,570
10 Contingencies & commitments:			
The Ziarat School has stopped payment against gas consumption bills received against gas account No.7653048243 (9) since November 7th, 2019 after registering a complaint for incorrect billing with Sui Southern Gas Company Limited. The matter has still remained disputed on June 30, 2021. In case, the matter is not resolved favourably, the school will be liable to pay accumulated bill amounting to Rs.956,640 as at June 30, 2021 (2020: Rs 910,030) or as decided otherwise.			
There is no commitments as at June 30, 2021.			
11 DONATIONS			
Diyanat Vakfi-Turkey		52,257,857	34,102,533
Local donations		9,097,937	2,467,859
Qatar Charity		-	149,639
		61,355,794	36,720,031

AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021

		2021	2020
		-----Pak Rupees-----	
12	PROJECT EXPENSES		
	Al-Hijrah residential school & college-Ziarat	12.1	36,000,991
	Winter Camp Expenses	12.2	3,121,513
			<u>37,534,932</u>
12.1	Al-Hijrah residential school & college-Ziarat		
	Salaries, wages & benefits	21,254,347	22,915,819
	Telephone, postage & internet	173,287	38,215
	Utilities	1,795,567	2,222,695
	Newspaper & periodicals	118,568	3,250
	Entertainment	-	59,720
	Printing & stationery	372,170	289,931
	Repair & maintenance	594,605	289,310
	Students mess	4,827,960	5,706,146
	Student uniform	800,000	44,000
	Scholarships & prizes	62,200	555,368
	Legal & professional charges	-	701,725
	Consultancy services	379,400	-
	Laboratories	-	7,750
	Medical expenses	399,822	10,245
	Affiliation & board registration	304,600	568,300
	Accommodation & hotel stay	271,767	454,951
	Advertisement	300,020	95,700
	Videography & photography	300,000	-
	POL	682,994	492,919
	Depreciation	2,165,945	2,376,819
	Travelling & conveyance	1,114,904	286,259
	Sports & function	5,330	61,520
	Miscellaneous	77,505	354,289
		<u>36,000,991</u>	<u>37,534,932</u>
12.2	Winter Camp Expenses		
	Messing & kitchen	1,017,697	-
	Printing & stationery	1,195	-
	POL	83,790	-
	Travelling & conveyance	609,600	-
	Services	1,371,600	-
	Misc. expenses	37,631	-
		<u>3,121,513</u>	<u>-</u>

AL-HIJRAH SCHOOLS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2021

	Note	2021 -----Pak Rupees-----	2020
13 ADMINISTRATIVE EXPENSES			
Salaries, wages & benefits		2,328,466	2,338,086
Telephone, postage & internet		67,645	72,530
Postage & telegraph		-	18,115
Utilities		53,470	-
Office rent		1,441,000	1,310,000
Entertainment		241,704	130,747
Staff food expense		7,157	-
Printing & stationary		178,390	160,322
Repair & maintenance		376,519	55,920
Mess allowance		41,185	2,495
Audit fee		85,000	100,000
Bank charges/ commission		1,412	6,972
Depreciation		683,982	750,575
Travelling & conveyance		-	347,183
Fine and penalties		500	43,408
Miscellaneous		530,861	148,857
		6,037,291	5,485,209

14 DATE OF AUTHORISATION

These financial statements have been authorized for issue by Board of Trustees on **11.7 JAN 2022**

15 NUMBER OF EMPLOYEES;

Total number of employees at the end of the year	45	48
Average number of employees during the year	45	48

16 GENERAL

16.1 Figures have been rounded off to the nearest rupee.

16.2 Figures of the previous year have been re-arranged for the purpose of comparison.

Signature

Signature
 TRUSTEE

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