

10 YEARS OF SAVING LIVES



**Compassionate
Team**



**Extensive
Network**

**Technical
Innovations**



**Quality
Processes**



**Winning
Partnerships**



Annual Report 2020





For the past ten years, ChildLife Foundation has been on a mission to provide emergency healthcare to the children of Pakistan. We manage and operate emergency rooms (ER) in public hospitals, as ERs play a critical role in saving lives.

Our ERs are equipped with state-of-the-art systems to be able to provide free-of-cost healthcare to children from families who can ill-afford the level of care that their children deserve. Driven by values of teamwork, competence, compliance, compassion, and humility, ChildLife Foundation has been able to expand its network to serve children across two provinces. It is poised to use innovation to extend ChildLife Foundation's reach to rural areas where there is a dearth of healthcare facilities.

The past ten years have been all about building a demonstrable model of emergency healthcare that has played a vital role in saving 3 million lives. The future is bright for us as it is for Pakistan. Having established an efficient network in Sindh and Balochistan, the model is ready to be emulated in all teaching hospitals across the country so that systematic, innovative, and constantly improving healthcare facilities can be available for our children.

Join ChildLife Foundation in our mission to save more lives, heal more hearts, and restore health and happiness to families across Pakistan.

10 Years of Saving Lives



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Our Story

UNICEF* reports Pakistan under-five mortality rate (U5MR) at 67.2 deaths/1000 live births.

With an infant mortality rate as high as it is in the country, it comes as no surprise that medical facilities are in an abysmal state. Competent staff is rare to find and quality healthcare is unaffordable for the masses. It is highly unfortunate to note that children die of commonplace diseases such as diarrhoea, pneumonia and other vaccine-preventable ailments. ChildLife Foundation was formed with the vision to alleviate healthcare issues in Pakistan and to provide every child in the nation with quality and affordable healthcare facilities.

Our network of ERs is equipped with cutting-edge systems and is subject to constant process and systemic innovations that have been adapted to provide free of cost healthcare to the masses. ChildLife Foundation has partnered with the public sector to provide healthcare that in some cases has surpassed even the best private facilities in the region. We are providing a full spectrum of medical care from emergency rooms, Telemedicine Satellite Centers (TSC) and primary clinics to preventive practices.

ChildLife Foundation has 10 state-of-the-art model emergency rooms in Pakistan including – Civil Hospital, National Institute of Child Health (NICH), Sindh Government Hospital Korangi-5, Lyari General Hospital, Abbasi Shaheed Hospital, People Medical College Hospital Nawabshah, Chandka Medical College Hospital, Larkana; Ghulam Muhammad Mahar Medical College Hospital, Sukkur; Civil Hospital, Quetta and Liaquat University of Medical & Health Sciences, Hyderabad. We have TSCs in rural areas of Sindh and Balochistan and 29 primary care clinics in the city's slums. We have also established a Preventive Health Program to raise health awareness. All of our initiatives are backed by our spirit of compassion and our dedication to provide an excellent level of care to our children.

Vision

Childdsafe Pakistan

Children in Pakistan at an imminent risk of life will have access to quality care.

Values

1. Teamwork
2. Competence
3. Compliance
4. Compassion
5. Humility

Mission

Saving the Future of Pakistan

- **Facilitate rapid access to quality urgent medical care**
- **Identify high risk children:**
 - Malnourished
 - Unimmunized
 - Poor access to basic health
- **Intervene with established cost-effective preventive measures**

Road Map

Children's Emergency Rooms -

All public teaching hospitals

Telemedicine Satellite Centers -

All public secondary care hospitals

Preventive Health Program -

All under 5 population

*<https://data.unicef.org/country/pak/>

Our Impact

10 STATE-OF-THE-ART
MODEL EMERGENCY ROOMS
IN SINDH & BALOCHISTAN



3.1 MILLION

CHILDREN TREATED IN CHIDLIFE FOUNDATION
EMERGENCY ROOMS TO-DATE

HOSPITAL WISE BREAK-UP OF CHILDREN TREATED IN ER*

981,890
Civil Hospital
Karachi

1,238,377
National Institute
of Child Health

298,514
Sindh Government
Hospital Korangi-5

122,009
Lyari General
Hospital

164,627
Abbasi Shaheed
Hospital

109,597
Nawabshah

221,006
Larkana

9,541
Sukkur

4,061
Quetta

17,509
Hyderabad

74%

PATIENT SATISFACTION FOR CHIDLIFE
FOUNDATION ER SERVICES

(BASED ON SMS SURVEYS AGAINST INTERNATIONAL
BENCHMARK OF 64%)

Numbers*

29 PRIMARY CARE CLINICS
IN SLUM AREAS



4.7 MILLION

PATIENTS TREATED AT
SINA - CHIDLIFE FOUNDATION CLINICS

75%

OF DONATIONS ARE
RAISED IN PAKISTAN

25%

ARE RAISED BY THE PAKISTAN
DIASPORA WORLDWIDE



19,580
TELEMEDICINE CONSULTS

Hub and Spoke Model

Telemedicine is the key to ChildLife Foundation's growth in the future. The hub and spoke model will allow us to cover remote areas in the country's interior by connecting district hospitals with ChildLife Foundation ERs.

 Hub - Emergency Rooms Sindh

 Hub - Emergency Rooms Balochistan

 Spokes - Sindh

 Spokes - Balochistan





ChildLife Foundation's Journey through the Decade

Ever since its inception, ChildLife Foundation has been growing from strength to strength in its mission to save lives.

2010



The journey to transform healthcare commenced.

2011



Civil Hospital Karachi's Pediatric Emergency Room (ER) started operations in partnership with the Government of Sindh.

2013



2nd Emergency room National Institute of Child Health (NICH).

ChildLife Foundation-SINA partnership. Development of clinics was initiated in the slum areas of Karachi.

2012

2014

ChildLife Foundation initiated its large-scale Preventive Health Program in Shirin Jinnah Colony in Karachi, targeting 45,000 people and sending SMS to all patients.

2015

1 million children were treated.

2017

A total of 1.5 million children were treated.

2016

Sindh Government Hospital, Korangi – 5, became the third facility to join ChildLife Foundation.

2018

Lyari General Hospital, Abbasi Shaheed Hospital, Peoples Medical College Hospital, Nawabshah and Chandka Medical College Hospital, Larkana ERs were established.

2 million children treated.



2019

ChildLife Foundation network expanded to Sukkur and Hyderabad.

2020

Civil Hospital, Quetta became the 10th ER to be managed by ChildLife Foundation.

A total of 3.1 million children treated

A total of 10 ERs and 4 Telemedicine Centers were established.



Chairman's Review



**If the past year is a premise,
we can safely assume that
the future is uncertain.**

**Iqbal Adamjee
Chairman**

When we started, we were simply a group of philanthropists looking for a cause to give back to our community. But as we served more patients and saved more lives, we understood that we had found our calling.

The mortality figures in Pakistan are alarming especially because most of these deaths are easily preventable with timely and affordable medical intervention. Quality healthcare for children in government ERs is the ideal way to reach our nation's masses and greatly reduce child mortality in the country. We started by observing the state of affairs at the Civil Hospital – a severely under-resourced and overwhelmed facility that we believed that we could manage better through our compassion and dedication.

When we started, we were simply a group of philanthropists looking for a cause to give back to our community. But as we served more patients and saved more lives, we understood that we had found our calling. We also understood that the adoption of existing government facilities would be the best way to utilize resources and also leverage our work for the greater good of our nation's children.

In the past decade, we have scaled from managing one emergency room at Civil Hospital, Karachi to a total of 10 teaching hospitals in Sindh and Balochistan. While this has been no easy feat, we have been helped through divine intervention and our passion for work manifesting itself in our success.

In the last ten years, we have implemented systems and protocols by benchmarking against international practices. Alhamdulillah! We have performed at par with international standards in healthcare and have successfully pursued excellence in all facets of our services – well-trained staff, patient satisfaction, evidence-based practice, research and innovation. Now that our 10 ER hubs have been developed in the two provinces, the next step is to have ChildLife Foundation run ERs in all the 40+ government teaching hospitals in Pakistan.

Over the past decade, we also realized that the healthcare sector of Pakistan is in dire straits, but thanks to technology there is hope. Telemedicine is the best thing to have happened to healthcare and is the only way that our reach can be extended economically and optimally. We launched telemedicine in 2016 and since then we have realized its power and utility. This innovation is the catalyst that can help us to expand exponentially – children in remote areas can be served with quality healthcare by professionals.

The hub-and-spoke network that we have developed to expand telemedicine is astounding in its simplicity. We are hoping that soon we will have all government hospitals in the 100+ tehsils in Sindh connected via Telemedicine Satellite Centers to the ChildLife Foundation central site.

There are 500+ district and taluka hospitals in the country; our long-term plan is to have each district and taluka hospital in Pakistan connected via telemedicine to one of 40+ government teaching hospitals in Pakistan. In doing so, we will be able to cure our nation's children with dexterity and will hopefully have played our role in minimizing mortality rates.

If the past year is a premise, we can safely assume that the future is uncertain. How ChildLife Foundation's team handled the pandemic, the torrential rains and the abject failure of infrastructure is indicative of how we can emerge successful when we work together with dedication and compassion.

CEO's Report



The last decade has been one of hope and determination prevailing over all else.

Dr. Ahson Rabbani
CEO

True impact comes from scale, working with the government impacts the system.

ChildLife Foundation's trajectory of growth and its vast impact on the healthcare sector in Pakistan shows what a small group of people with a passion to serve humanity can accomplish. From taking over one Emergency Room (ER) at the Civil Hospital in Karachi to turning around 10 ERs at teaching hospitals in Sind and Balochistan, ChildLife Foundation has saved the lives of 3 million children in the country over a decade.

In Pakistan, 42 babies die as newborns and 62 die as infants for every 1000 children that are born (UNICEF). ChildLife Foundation, in its 10 years of existence, has been on a mission to save as many lives as possible. Faced with a systemic problem, we have developed our network through a replicable model that has a demonstrated success record, saving 90 percent of the critically ill children coming in through the doors in our resuscitation rooms. We have strived for efficiency, quality and system-based processes in our ERs along with kindness for our patients.

The team that we have been able to curate to achieve this success is exceptional. Driven by our aligned mission to serve humanity, each member strives for excellence. We make sure that the new members we hire are just as passionate as our existing team and that we do all that is right by them: market competitive salaries, training, constructive feedback and development and recognition of efforts. ChildLife Foundation is proud of the battle-hardened team which has stoically faced the wrath of seasonal diseases, COVID-19 and spates of torrential rain.

A vast majority of our patients are from strata that can not afford the necessities of life. We empower patients' families by seeking their feedback about our services. This is done via phone calls and SMS sent in different regional languages. The relevant ER staff directly obtains feedback regarding their services so that each team makes the amendments required. It also serves as a reminder of our main purpose, saving lives, but with compassion. Our efforts have yielded a satisfaction rate of 74 per cent which, in comparison to the 64 per cent average for American ERs, is no mean feat. True to our spirit; however, we are still working on improving this metric.

Quality healthcare in our ERs is driven by continuous improvement. To this end, we use a Balanced Scorecard with 22 items to compare our score to benchmarked organizations. ChildLife Foundation's efforts towards quality healthcare provision have been acknowledged by the Pakistan Centre for Philanthropy (PCP) certification which scored us 91 per cent on their scale where less than 1 per cent of the organizations on their panel have achieved this. We also applied for the ISO 2001 certification to improve our systems and on August 11, 2020, our ERs became the first in a government hospital to be ISO certified. We strive for international standards, not to achieve accolades, but so that we can improve our systems in line with their criteria. We worked with the William Osler Health System in Canada for ER certification by Accreditation Canada, which had a 700-item checklist covering a wide range of items and managed to score 87.5 per cent in a mock test. We seek to improve our systems further to be at par with international ERs in developed countries.



Each patient is allotted a unique Medical Record (MR) number, as soon as he or she enters, which is used to track timeliness, diagnosis, treatment and enables accurate dispensing of medicine.

At ChildLife Foundation we have been innovative with our systems which are supported through cloud-based technologies which save us space and cost, as well as providing us with the efficiency and connectivity we desire. We have actively tried to eliminate paper from our processes because it is not only good for the environment but also helps us in saving more lives more effectively. Each patient is allotted a unique Medical Record (MR) number, as soon as he or she enters, which is used to track timeliness, diagnosis, treatment and enables accurate dispensing of medicine.

One of the main innovations that have been introduced by us in Pakistan is Telemedicine which has been a game-changer. It has helped us expand our reach beyond our horizons. But as with everything else that we do, it has been systemized through a hub and spoke model for treatment through which telemedicine centers at district hospitals are connected to one of the 10 ERs (hubs) in their proximity. We aspire to use this model to cover all of Pakistan in the next ten years.

With a finance Enterprise Resource Planning (ERP) System provided by Sidat Hyder and active use of power BI (Business Intelligence) to make decisions, ChildLife Foundation has aptly used Information Technology to support its mission. Moreover, we also introduced biometric attendance, a compulsory element at all our centers, so that we can keep track of our human resources because having the required number of staff and doctors is crucial to our mission. We have also started working on barcoding medications which will be completed by next year. An internal audit team checks on these elements as well as on a variety of aspects including cleanliness, hygiene, medicine dispensing and triage to ensure that ChildLife Foundation is on track and efficiency is maintained at all levels of our work.

Our systems are upheld by people and the main way to develop people is through constant learning and training. Pediatric Emergency is a field of its own and after a full decade of experience, we rigorously train our team inhouse and also have a 6-month certification in affiliation with DOW University of Health Sciences. Leadership is essential to our progress and we actively engage in developing our leaders through an affiliated leadership training program with Johns Hopkins University. We also ensure that our staff and practitioners engage in research to further their learning. They are a prolific group and each year various members engage in pathbreaking research which is presented annually at the Emirates Society of Emergency Medicine (ESEM) Conference.

Acquisition of knowledge is incomplete without reflection. We have regular mortality and morbidity meetings to study and learn from practices and engage in incident reporting for near-miss events to improve efficiency.

The magnitude of the task that we have undertaken would not have been possible to achieve without partnerships and collaborations. We have fruitfully partnered with government agencies and SINA Trust and have engaged Pakistani diaspora in our mission. Indus Hospital has been another affiliate and was the source for our first batch of healthcare software.

Dr. Ahson Rabbani
CEO

Concluding this decade in high spirits, I would like to say that, by the grace of God, ChildLife Foundation has made a significant positive difference in the past decade and is poised to make a positive impact on Pakistan's healthcare system InshAllah.





SINDH GOVERNMENT GENERAL & TEACHING

CHILDREN'S EMERGENCY



Supported By

CHIDLIFE
FOUNDATION

بچوں کی ایمرجنسی



**LYARI
HOSPITAL**

**10 YEARS
OF SAVING
LIVES**

**Celebrating
10 years of
making
Pakistan
Childsafe**

Comrades in Compassion

ChildLife Foundation owes its success to its team. Our people are the reason why we serve with compassion, aim for excellence, and work with dedication to save lives.

”میرا پیغام یہ ہے کہ چائلڈلائف فاؤنڈیشن بہت اچھا کام کر رہی ہے، اور ان کی بہت ترقی ہو۔“



Zahida Begum
Aaya

Part of the team since 7+ years

“Each day ChildLife Foundation is extending its branches and is giving shade to the sick children. I hope one day it is able to provide shade to every child in the country.”



Umair Miskeen
Pediatric Technician

Part of the team since 7+ years

“ChildLife Foundation is a team that cares for each of its members and even for their families. ChildLife Foundation is a source of great support to me and my family, and they covered all my mother’s medical expenses when she was sick and have also helped me cover my child’s medical expenses. Apart from this, they have taken great care of my personal and professional development.”



Naveed Mughal | Senior Administration Officer

Part of the team since 9 years

“This value of compassion is what makes me extremely content in my work. I wanted to start an IT company, but after working at ChildLife Foundation, I never want to work anywhere else.”



Hammad Baig
Senior Administration Officer

Part of the team since 6+ years

ChildLife Foundation has taught me that even one small thing that I can teach a person, that enables them to save another’s life, is Sadqa-e-Jarya because I have enabled someone to help others for a lifetime.



Dr. Irfan Habib

Director Clinical Affairs
Part of the team since 8 years

“ChildLife Foundation is great at adopting innovative technology for its utility. For instance, when I started everything was manual. Today, each and everything is digitized. The software too is updated every one to two years, whereas reports are generated through a single click with fewer reporting mistakes. It is a continuing process of improvement and innovating.”

Aisha Syeda
Pharmacy In-charge

Part of the team since 9 years



“Each day, there are some tragic incidents that happen and leave a mark behind. One case that is etched in my mind is of a mother who poisoned her children due to family problems. ChildLife Foundation was able to save both children and that was the day that I realized what a blessing life is and for the work I was able to do to save those children.”

Mohammad Saleh
Staff Nurse

Part of the team since 7+ years



“Working with children, especially those coming from needy families is a highly emotional experience.”

Joquim D’Souza
Housekeeping and Maintenance Supervisor

Part of the team since 8+ years



”جب اُس بچے کی ریکوری ہوئی اور وہ ہنستے ہو اگھر گیا، مجھے لگا میرا کام پورا ہو گیا۔“

Kashif Abbas
Manager Internal Audit

Part of the team since 7+ years



“ChildLife Foundation is an amazing place to work for females because they are extremely flexible and supporting. I was positioned in a role in telemedicine and because of it an experienced doctor like me can continue to be an active part of the workforce and manage family. ChildLife Foundation’s flexibility and the availability of telemedicine has made it possible for me as a young mother to manage with children because ER duty can be daunting.”

Dr. Tabassum Shaheen | Clinical Instructor -Telemedicine

Part of the team since 6+ years



Beacons of Success



ChildLife Foundation has proved its mettle and it is because our work has been systematic, strategic, and filled with the essence of giving and healing. These following ten aspects of our work have enabled us to flourish, as we have, in the past decade.

1 Network Expansion

ChildLife Foundation's remarkable network of state-of-the-art ERs across the provinces of Sindh and Balochistan have been able to save a total of 3 million lives over the last decade.

The healthcare model that was developed at the first location of Civil Hospital Karachi demonstrated significant success in being able to bring down children's mortality rate and quadruple the survival rate of critically ill children.

We perfected the systems and improved the methods at Civil Hospital, and enabled a continuous model of learning and development to be practised.



Civil Hospital Karachi was able to reach the masses which gave us hope that this model could be replicated at other government hospitals to reach more of our nation's population. As we expanded from one location to the second one at NICH, and then to the third one in Korangi - 5 we had saved 1.5 million lives. The next phase of the expansion in our network came in 2018 when we opened 4 more ERs in Sindh while 3 more were added to our network in 2019 and 2020.

The current network of 10 ERs is not only saving lives physically, but is also providing critical virtual healthcare through Telemedicine Satellite Centres (TSC) where our ERs, that act as hubs, are connected to smaller hospitals in rural areas. Our TSCs get consults from experienced professionals who can observe and diagnose patients, and have proved to be vital to saving lives in these areas.

Emergency Rooms (ER)

ChildLife Foundation's Children Emergency Rooms are located in:

- | | |
|---|--|
| 1. Civil Hospital - Karachi | 6. People's Medical College Hospital - Nawabshah |
| 2. National Institute of Child Health - Karachi | 7. Chandka Medical College Hospital - Larkana |
| 3. Sindh Government Hospital, Korangi 5 - Karachi | 8. Ghulam Muhammad Mahar Medical College Hospital - Sukkur |
| 4. Lyari General Hospital - Karachi | 9. Civil Hospital - Quetta |
| 5. Abbasi Shaheed Hospital - Karachi | 10. Liaquat University Hospital - Hyderabad |

Telemedicine Satellite Centres (TSC)

- | | | | |
|----------------|----------|-----------|-----------|
| 1. New Karachi | 2. Mithi | 3. Sehwan | 4. Ghotki |
|----------------|----------|-----------|-----------|

2 Quality Processes

Quality is the cornerstone of our practice. Our self-initiated quality improvement processes not only help us get accreditation, but the comprehensive international guidelines from these certifications allow us to improve the quality of healthcare. To this end, we have received the Pakistan Center for Philanthropy (PCP) certification, and have also lately received the ISO certification, the first for an ER department in the government healthcare sector.



We are also in the process of getting Canadian accreditation with help from William Osler Health System for our ERs. William Osler Health System is a hospital system that has a wide network in Canada and is continuously striving to uplift health standards.

Evidence-based medical protocols enable us to improve the quality of diagnoses where the clinical team has developed medical protocols based on the presentation of patients. The most commonly used protocols are for diseases such as Gastroenteritis, Sepsis, Pneumonia, Asthma and Meningitis. Compliance to these protocols is regularly assessed and monitored based on pre-defined criteria set by our clinical team.

Procedural safety is ensured through the use of POCUS also known as the Point-of-care Ultrasound which is performed by skilled ChildLife Foundation physicians. POCUS aids in diagnosing lung, cardiac, abdominal and trauma emergencies and helps in providing timely care, increasing accuracy, and enhancing procedural safety.

We also assure quality in dispensing contamination-free medicine by using a laminar hood or tissue culture hood. It is a carefully enclosed bench which prevents the contamination of semiconductor wafers, biological samples, and any other particle sensitive materials.



3 Compassionate Team

We have a team of highly dedicated staff and doctors who have been through thick and thin with us over the past decade. Our members have proved their mettle over the years and have shown, time and again, that they are ready to face all odds to serve. From the time we were working to handle multitudes of patients at our ERs due to seasonal outbreaks, to the recent pandemic and torrential rains, they have shown that they are ready to overcome all obstacles to fulfil their obligations.

While we do offer our team competitive salaries, we also offer something unique. We offer our 'comrades of compassion' fulfilling work that brings them satisfaction and contentment from being able to serve humanity. From doctors to nurses to maintenance staff, every member is critical to our success. Each member plays a crucial role which is why it is important to consider their feedback while making operational and strategic decisions. After all, they are the ones who know their job the best.

At ChildLife Foundation we ensure that we give our team the respect, compensation, and recognition that they deserve, and to this end, we have established Teamwork Awards. Employees are awarded based on respect for others, doing work without reminders and for achievement of team goals.



4 Technical Innovation

Sustainability of the paperless environment is undisputed, but for ChildLife Foundation it serves a larger purpose. It helps to save more lives as chances for human errors are reduced and monitoring becomes easier and more accurate, hence leading to continuous improvement.

Digital records are highly useful for us. The records allow us to keep track of patients from the time that they enter the ER to diagnosis, treatment and post-treatment checkups. The records also help us to maintain contact with parents and guardians of our patients so that follow-ups and awareness messages can be shared. Digital records provide the data that enables us to carry out quality checks and system audits by checking timestamps allowing us to keep track of the time it takes for treatment. This data is fed into ER and employee performance mechanisms which are then shared and used to improve organization-wide performance. It also helps in writing research paper and abstracts.



Our cloud-based technology allows us to save large amounts of data without the risk of it being lost, as is the case with physical servers. The technology also helps us reduce waste and associated costs because there is no more need to maintain manual records which incur a high cost to be stored. We have also initiated the process of barcoding medicines, which will be completed by the current year.

5 Winning Partnerships



Partnerships strengthen our network and provide necessary support and collaboration. Over the years we have partnered with government and private organizations as well as professional bodies. In 2012 we collaborated with SINA Clinics and have so far set up 29 clinics in the slums of Karachi. We are in close collaboration with Indus Hospital for software and have also partnered with different government agencies for opportunities to serve, support, and manage talent.

Mutually beneficial partnerships are strategic advantages that lead to progress. We have a fruitful collaboration with the DOW University of Health Sciences (DUHS) to train our staff. Our doctors are also trained in International Pediatric Emergency Medicine (IPEM) in collaboration with Johns Hopkins. The winning partnership has led to the development of one of the first Pediatric Emergency courses in the country.

The diaspora has been our faithful partner in the journey we made in the last decade. From promoting our cause to funding our requirements whole-heartedly, from lending their expertise, to giving us their time and effort, the Pakistan diaspora all across the world has been immensely supportive.

The list of our corporate partners increases each year, where some of our notable corporate partners have donated equipment, medicines, and even entire rooms and beds in order to help us help our young patients.

6 Research Driven

Research is one of the core areas that we have focused on because we understand that research is the key to innovation and improvement. At ChildLife Foundation we encourage our staff to participate in research conferences and many of our abstracts are presented at the Emirates Society of Emergency Medicine (ESEM) – the biggest Emergency Medicine Conference in the region. Some of the award-winning abstracts have been presented by ChildLife Foundation employees who collected data from their practice to develop their research ideas.



Research is a collaborative process and we try to keep in touch with other renowned private and public healthcare institutions in the country to ensure that our practices are in line with the latest medical findings.

We also carry out our research internally, where we reflect on our practices and any incidences, like near-misses are critically analysed. Based on these we develop practices and policies that help us to avoid these from recurring.

Therefore, research is the robust aspect of our activities which allows for improvement which is why we encourage our employees to engage in research activities that can help improve healthcare systems across the network.

7 Training Focused

Training is important to ensure that all the research and innovation that happens at ChildLife Foundation is implemented by staff and doctors.

To ensure that our ERs are equipped with state-of-the-art equipment, we regularly update our technology, processes, and systems. At the same time, we also train our team members so that they can implement and work with the upgrades effectively.



Whenever there are any changes, training is carried out across the board to ensure that all the relevant personnel are in line with them given changes. Moodle is being used as one of the platforms to deliver training online for staff. Moodle is an easy-to-use interface which allows for collaborative messaging and integration with other tools, making the trainings effective.

On-job training is carried out regularly. The Pediatric Emergency Medicine Certification (PEMC) training in conjunction with Dow University of Health Sciences has been completed by 13 batches while 45 doctors are currently enrolled.

Another course for nurses – Pediatric Emergency Medicine Certificate for Nurses (PEMCN), was launched recently for the development of competencies. It is based on delivering the best quality of healthcare with compassion.

Experts from Johns Hopkins, University of Maryland and other prestigious medical institutions have been regularly visiting ChildLife Foundation to give workshops and training to local staff and doctors regarding various healthcare services. One of these was the IPEM training for Airway Management of Endotracheal and Resuscitation.

These trainings ensure that ChildLife Foundation remains steadfast in providing the best form of healthcare to children of the nation.

8 Patient Satisfaction

Patients are at the core of our healthcare service and while our services are free of cost, we make patients our priority. Patient satisfaction at ChildLife Foundation entails that the children are treated correctly, in time and are administered the correct medication.

Patients are asked for their feedback after they are discharged from the ER and their suggestions are highly valued. We record patient messages and accurately convey them to our staff at the relevant ER. On their part, the staff seriously considers patient feedback and implements changes where required.

We carry out reflective meetings to improve satisfaction levels by reviewing the different suggestions that we receive from patients' parents and guardians. We use these meetings not only to improve our collective performance but also to ensure adherence at all levels to serving patients better. We base employee performance on patient satisfaction scores.



Patient satisfaction extends beyond our doors – we use the contact information provided at registration to send SMS messages through the Preventive Health Program (PHP). These messages are focused on bringing about awareness and behavioural changes in hygiene practices. We believe that prevention is better than cure so that we use different media to reach our patients. We send controlled text messages to parents of neonates thrice a week for a year. We also have a system to send automated text messages to parents and also have the facility of robocalls to keep reminding them of the best preventive health practices. We display preventive health videos in Urdu at all our ERs through LED screens. In addition to this, our staff and doctors at our ERs create teachable moments to help parents and guardians take better care of their children's health.



9 Telemedicine – A Game Changer



Telemedicine is a gamechanger in healthcare. The Hub and Spoke Network that we have developed has its Central Site at Civil Hospital, Karachi where experienced consultants are working 24x7. Screens display images from high definition cameras at remote sites through which the doctors can check for dilated pupils, drips, respiratory rates etc. The camera can also be panned to have a full view of the room and audio can be heard using a telephone. The activities that take place are consultation, virtual rounds, systems check, and observations. Doctors at the Central site also observe the doctors/nurses in action and rate them against standard protocols.

The advantages of telemedicine are abounding – it can greatly reduce the mortality rate in remote areas of the country, help professionals in urban locations to lend their expertise and be a cost-effective way of reaching remote areas. For instance, Telemedicine can help save a child in Pishin – nearly 60 Km from ChildLife Foundation’s ER in Quetta. The child can easily be treated by qualified doctors without the inconvenience of having to travel long distances to get treatment.

Through telemedicine, the 10 ERs serve as hubs which provide remote medical consultancy to many different areas, with more locations to be connected shortly. At the moment, there are 4 telemedicine satellite centres that are established but the work we are doing will exponentially increase the reach of quality healthcare to government-operated hospitals across the two provinces and then across Pakistan Inshallah.

10 Systems Approach

A systems approach has been integral to our success. We realize that nothing can work effectively or successfully in silos. Which is why we take a holistic view and consider everything to be inter-connected.

The ER process that we follow is the perfect illustration of how we work.

The ER process starts with the patient taking a ticket from the kiosk and then heading off to the Triage desk. Patients are assessed based as per WHO Emergency Triage Assessment and Treatment (ETAT). Their weight, temperature, heart rate, respiratory rate and oxygen saturation are evaluated. Patients are categorized into Priority 1 (P1), Priority 2 (P2) and Priority 3 (P3) based on the severity of illness.

P1 patients are critically ill and are immediately taken to the Resuscitation Room. P2 patients are those who are prioritized due to their condition and after the fast track OPD doctor are taken to the ER. The ones classified as P3 patients are non-urgent and are directed to the OPD. To ensure that the process is smooth, a wrist band is issued to the patient labelled with the name, Medical Record (MR) number and weight. We have fully equipped Resuscitation Rooms and step-down facilities for recovering patients. As per the rules of the system the physicians issue a discharge summary and follow-up notes.



Our ERs are constantly being innovated. We continuously update technology where we use HMIS – a holistically integrated Patient Management Software, and the Moodle Platform. We also launched Intelcare, our new HMIS, as a means of improving the efficiency of our systems.

We ensure that our internal and external processes are aligned to be able to deliver the quality we envision and have in place a Balanced Scorecard Approach.

Our software is also based on this approach and we have a robust Enterprise Resource Planning (ERP) in place to connect all the different departments – Finance, Human Resources, Procurement, and Resource Mobilization. We have harnessed the power of Business Intelligence to gather, collate, and analyze data that can help us make logical and objective decisions. We have extensive data on our patients, inventory usage, staff, as well as other resources. Lately, we have also introduced the system of FlowHCM which has greatly helped us in managing human resources.

In addition to this, we also have a system for high alert medication, which is medicine that can be fatal if administered to a patient in error. Some of these include concentrated electrolytes, anticoagulants, insulin, antiepileptics, inotropes, and Look-Alike & Sound-Alike (LASA) medicines.

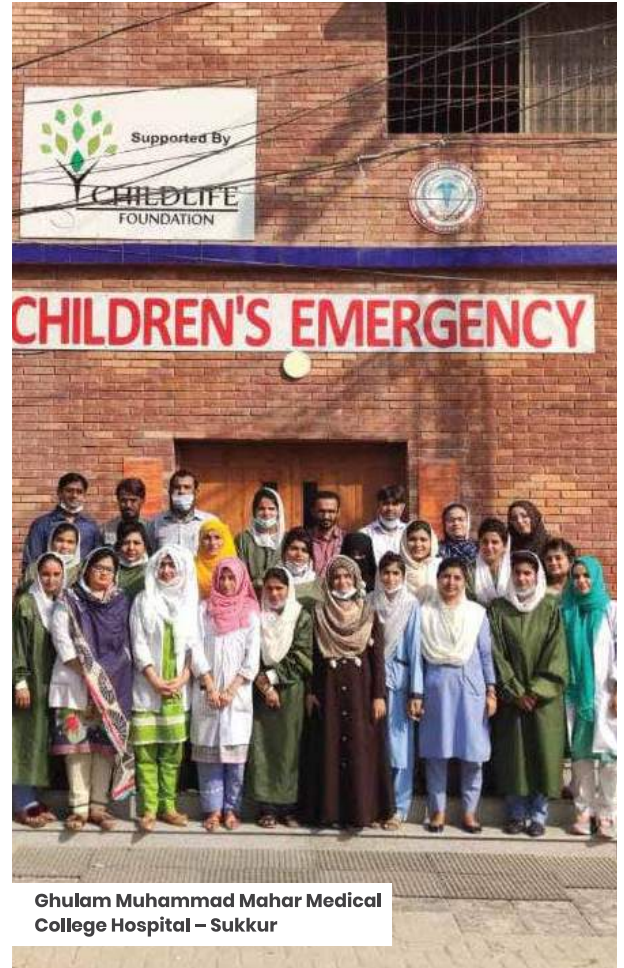
A systems approach has been the key to our success and we look forward to building this system further across the country.

ChildLife Foundation's STARS!

Our people are the stars who light up ChildLife Foundation's horizon and provide hope, sympathy, compassion and care to the desolate little souls who come to our ERs. They are the reason why parents leave satisfied that no stone was left unturned for their children's well-being.



Abbasi Shaheed Hospital – Karachi



Ghulam Muhammad Mahar Medical College Hospital – Sukkur



Liaquat University Hospital – Hyderabad



People's Medical College Hospital – Nawabshah



Lyari General Hospital – Karachi



National Institute of Child Health – Karachi



Civil Hospital – Quetta



Chandka Medical College Hospital – Larkana



Civil Hospital – Karachi



Sindh Government Hospital, Korangi 5 – Karachi

Our team is our pride and is behind all the successes we have achieved in the last decade.





Our Work

Emergency Rooms (ERs)



Emergency Rooms play a vital role in saving lives. Quality care provided in emergency rooms can ensure that casualties from preventable diseases are brought down to minimal.

The last ten years have seen ChildLife Foundation grow from strength to strength. We have been able to transform and manage dilapidated Children's Emergency Rooms (ER) in government hospitals that were inundated with pleas for help from the poor masses. When ChildLife Foundation intervened, these ERs were riddled with challenges of poor management and lack of funding which was evident in the low survival rate of critically ill patients.

The first ER transformation was Civil Hospital Karachi – at the time, we only had a passion to serve. Over the years, with painstaking effort, we have built a network of ERs by gathering support from like-minded individuals who enabled us to save more than 90 per cent of our critically ill patients. Our ERs have state-of-the-art equipment and medicines, are driven by stringent processes that control quality of services, and are constantly operated by well-trained professionals. We ensure that all our methodologies are current and to this end, innovations and research are highly encouraged with systems changing regularly to reflect our constant upgrades.

2019 – 2020 marks the opening of three more ERs in Sukkur, Quetta and Hyderabad which bring the total count of ChildLife Foundation run ERs to 10. These hospitals provide services not only to the city they are located in but are the only hope for children in need of ER services in small towns and areas situated many miles away.

Sukkur

CHILDREN EMERGENCY ROOM GHULAM MUHAMMAD MAHAR MEDICAL COLLEGE HOSPITAL

ChildLife Foundation's Children Emergency Room, Ghulam Muhammad Mahar Medical College Hospital – Sukkur was established on December 30, 2019. The Emergency Room is a 40-bed facility which is spread over an area of approx. 6300 sq. feet. This ChildLife Foundation managed Emergency Room provides free of cost and round the clock healthcare to the residents of Sukkur and adjoining areas including Rohri, Pano Aqil, Khairpur, Saleh Pat and Shikarpur. It is equipped with a Triage facility for assessment and categorization of patients housing Phototherapy Units, Cardiac Monitors and Infusion Pumps for the facilitation of patients.

Quetta

CHILDREN EMERGENCY ROOM CIVIL HOSPITAL

ChildLife Foundation's Children Emergency Room, Civil Hospital – Quetta was inaugurated by the Chief Minister of Balochistan on March 5, 2020. It is a 50-bed facility covering an area of approximately 11,645 square feet. Free-of-cost emergency services are provided to the residents of Quetta and its adjoining areas of Kuchlack, Pishin, Sibi, Bolan, Mastung, Kharan, Chaman and Zhob.

This is a standard facility with Triage, Photo-therapy Units, Cardiac Monitors and Infusion Pumps.

Hyderabad

CHILDREN EMERGENCY ROOM LIAQUAT UNIVERSITY HOSPITAL

ChildLife Foundation's Children Emergency Room, Liaquat University Hospital – Hyderabad was established on February 19, 2020. It is a 50-bed facility covering an area of approximately 11,000 square feet. It provides 24/7 free-of-cost emergency services to the residents of Hyderabad and also covers a wide network of adjoining areas including Hala, Tando Allahyar, Tando Adam, Tando Muhammad Khan, Kotri, Bith Shah, Mirpur Khas, Mithi, Shahdadpur, Sanghar, Matli, Badin, Sajawal, Thatta, Sehwan, Jamshoro and Dadu.

**CHILDREN EMERGENCY ROOM, LIAQUAT UNIVERSITY
HOSPITAL – HYDERABAD**



Before



After

CHILDLIFE EMERGENCY ROOM, LYARI GENERAL HOSPITAL – KARACHI



CHILDREN EMERGENCY ROOM, NATIONAL INSTITUTE OF CHILD HEALTH – KARACHI



CHILDLIFE EMERGENCY ROOM, CIVIL HOSPITAL KARACHI



CHILDLIFE EMERGENCY ROOM, CHANDKA MEDICAL COLLEGE HOSPITAL LARKANA



Clinics



Primary healthcare helps to avoid medical complications that result from critical health conditions requiring emergency care.

ChildLife Foundation realizes the importance of Primary Healthcare as a complement to Emergency Healthcare, so we partnered with SINA Trust – a stalwart in providing primary care to the underprivileged population in Karachi’s slum areas. Our clinics treat all classes of patients and also provide treatment to patients qualifying for Zakat and Welfare donations. The clinics are manned by professional staff and doctors, and are run with the help of the generous donations of our supporters.

True to our values, we ensure that this aspect of our operations also offers high-quality healthcare services. We have instituted a Quality Management System at the clinics to manage operational tasks, documentation, and training.

PROCESS

We have a due process in place for patients who come into our clinics. Each of the patient – adult or child is issued a card and a colored file: blue for children, yellow for men, and pink for women, to manage records well. The patients then head to the Temperature Pulse Resuscitation (TPR) station to have vitals checked and documented. Tokens are then issued to queue the patients for a doctor’s consult.

CLINICS

SINA Clinics have a well-stocked pharmacy. The clinics also have a referral system where patients needing secondary care or special consults are referred to qualified experts in Karachi who offer free-of-cost or highly subsidized treatment.

MOBILE CLINICS

Mobile Clinics have proved to be an effective way to reach the masses in remote areas like Kakapir Village, Mubarak Village, and Konkar Goth. 29 of the clinics are serving underprivileged populations each day and we look forward to increasing these numbers in the times to come.

SINA – CHIDLIFE PRIMARY CARE CLINICS		
S. NO.	NAME OF CLINIC	LOCATION
1	Abdul Majeed Moten Clinic	Ittehad Town
2	Aisha Zainab & Abdul Majeed Centre	Ali Muhammad Jokhio Goth(Pipri)
3	Amin Ahmed Bawany Centre	Saleh M Goth
4	Anita Rakla Centre	Yousuf Sahib Goth
5	Austin Centre	Mehwashah
6	Bilwani Centre	Bilal Colony
7	Dr. Ali Bhai D. Patel Memorial Clinic	North Nazimabad
8	Dr. Zafar Abbas Centre	Mehran Town
9	SINA Clinic sponsored by Engro Polymer & Chemicals Ltd.	Ghagar Pathak
10	Hajiana Amina Hasham Centre	Ittehad Colony
11	Hajira & Ahmed Umer / Artistic Centre	Jumma Goth
12	Hanif Adamjee Centre	Yousuf Arfani Goth
13	III Centre	Majeed Colony III
14	SINA – Getz Pharma Clinic	Kakapir Village
15	SINA – Getz Pharma Mobile Clinic	Konkar Goth
16	SINA – Getz Pharma Mobile Clinic	Mubarak Village
17	Mohammed Jaffer Ebrahim Centre	Bhittaiabad
18	Momin Adamjee Centre	Shireen Jinnah
19	Mr. Riaz & Mrs Jamshed Malik Clinic	Sherpao
20	Mr. Salim N Mukatay & Mrs. Hamida S Mukaty Centre	Khairabad/ Organi
21	Musa Soorty Centre	Moach Goth
22	Qureshi Memon Clinic	4K Yousuf Goth
23	Raghib Foundation’s Shahnaz Memorial Centre	Saindad Goth
24	Shahjehhan Siddiqui Centre	Zareena Colony
25	South Florida Centre	Machar Colony
26	Tabba Centre	Khair Mohammad Goth
27	Zainab & Shine Humanity Centre	Baldia
28	Referal Clinic – 1	Mehran Town
29	Referal Clinic – 2	North Nazimabd

COVID-19

A novel virus, a novel challenge



COVID-19 has impacted all spheres of our lives. ChildLife Foundation took special precautions to protect our little patients from its effects.

COVID-19 has impacted all facets of life around the world. Declared a pandemic in March 2020, the virus has caused deaths of more than a million people, and continues to impact lives as researchers race to find a cure.

COVID-19 is caused by the Coronavirus which causes mild to severe respiratory illness. Common symptoms of the virus are fever, dry cough, and tiredness with other less common symptoms including aches and pains, sore throat, Diarrhea, Conjunctivitis, headache, loss of taste or smell, and a rash on the skin or discolouration of finger or toes. Signs that the infection has taken a turn for the worse include shortness of breath or breathing difficulties and chest pain.



ChildLife Foundation has taken precautionary measures to face the challenges posed by the COVID-19 pandemic. Patients suspected of carrying the virus had to be assessed before being treated to avoid the risk of the virus spreading. We set up Risk Assessment Desks and respiratory critical areas in all ChildLife Emergency Rooms across Sindh and Balochistan.

Patients identified as infected by COVID-19 were isolated in respiratory critical areas (red zone area) dedicated to catering emergencies related to COVID-19. ChildLife doctors and nurses in the red zone area used Personal Protective Equipment and meticulously followed the SOPs to manage suspected patients.



To date, 10,000+ children suspected of Corona have been referred to ChildLife Foundation special Triage Desks in the ERs and of those, 20% have been treated and referred to national health authority screening spots.

ChildLife Foundation would like to commend its team of doctors, nurses, and staff who have selflessly served the nation in these trying times. As we continue to uphold our pledge to save our children, we hope that the future sees a cure that ends this pandemic for good.





Our Donors & Events

Donor Event & Highlights



ChildLife Foundation has been blessed to have generated so much support and love from our patrons who have not only donated but also given us their time and effort. Here are some of the notable events and highlights from the past year.

Getz Pharma

Getz Pharma Representatives visit ChildLife Foundation Emergency Room at Sindh Government Hospital, Korangi - 5

Mr. Sibtain Naqvi – Head of Corporate Communications and Mr. Juman Khan – Director Sales and Marketing, Getz Pharma visited ChildLife Foundation's emergency room in Korangi. Getz Pharma is a great supporter of ChildLife Foundation's vision of a 'childsafes' Pakistan.



Patient Safety Audit

Patient Safety Audit By William Osler – Canada

An 8-Member team From William Osler Health System, Canada visited ChildLife Foundation and used Accreditation Canada Checklists to assess the level of Patient Safety at ChildLife Foundation's Emergency Room. It is a certification of quality to achieve international standards of pediatric emergency, and ChildLife Foundation scored 87.5% in the patient safety audit.

Teamwork Awards

ChildLife Foundation awards shields and certificates to its employees every quarter after assessing the following parameters:

1. Respect for Others
2. Doing the Work Without Reminder
3. Team Goal Over Personal Goal

The purpose of these awards is to maintain healthy competition among employees and also to enhance the spirit of teamwork.



PEMC

Pediatric Emergency Medicine Certification (PEMC)

ChildLife Foundation understands the importance of on-the-job training of doctors and staff and remains committed to improving the existing skills set and expertise of the doctors and staff. 13 batches successfully received the training whereas 45 doctors are enrolled currently to pursue this course. The course is Certified By (DUHS) DOW University of Health Sciences.

PEMCN

Pediatric Emergency Medicine Certificate For Nurses (PEMCN):

ChildLife Foundation launched advance PEMCN to develop nurses for competency-based medical education in pediatric emergency, and to nurture them to be compassionate leaders who deliver the best quality emergency care to the children of Pakistan.



IPEM

International Pediatric Emergency Mentorship Program (IPEM):

Dr. Junaid Razzak and Dr. Adnan Bhutta were invited from Johns Hopkins University and the University Of Maryland for a 3-Day workshop to share insights with pediatricians about Airway Management of Resuscitation & Endotracheal.

Volunteer Program

ChildLife Foundation Volunteer Program Awards Ceremony

ChildLife Foundation awarded certificates to the batch of 10 volunteers from USA and Pakistan who spent their precious time in helping us save the future of the nation.



ESEM 2019

Emirates Society of Emergency Medicine (ESEM) 2019

ChildLife Foundation's team presented 49 abstracts at the Emirates Society of Emergency Medicine (Research Conference) in Abu Dhabi. The topics ranged from patient quality to innovations in telemedicine.



NewsOne

ChildLife Foundation Live Ramazan Transmission on 'NewsOne'

Team ChildLife Foundation talked about the mission of saving little lives in a Barkat e Ramazan transmission. Viewers were urged to come forward to save more lives and to consider the nation's children as their own.

TV One

ChildLife Foundation Live Ramazan Transmission on TV One

Our team was invited to brief viewers about ChildLife's mission of saving children's lives free of cost throughout the country. The transmission helped us garner a lot of support from the masses.



Aaj News

ChildLife Foundation Live Ramazan Transmission on Aaj News

Dr. Ahson Rabbani was invited to Baran e Rehmat Ramazan Transmission on Aaj News. He talked about preventable deaths and free-of-cost treatment being provided in ChildLife Emergency Rooms.

Express

ChildLife Foundation Live Ramazan Transmission on Express

Dr. Ahson was invited to Piyara Ramazan Iftar Transmission on Express. He discussed the initiatives being taken in ChildLife Emergency Rooms to tackle corona suspects. The host of the transmission, Dr. Aamir Liaquat, appreciated ChildLife for its contribution of saving 3 million precious lives.



GNN

International Nurses Day

GNN highlights the dedication of ChildLife Foundation's Nurses on International Nurses Day



Samaa

Universal Children's Day

ChildLife Foundation representatives were invited to the Samaa Show "Naya Din" to talk about our work and the provision of every child's right to basic health through world-class emergency rooms.



Global Initiatives

USA Fundraisers & Events



Our global donors have supported all our endeavours with passion that matches our own. Our patrons have held fundraisers in various locations in the USA and other parts of the world.

Through the pandemic, our supporters were unstoppable in helping us to generate funds that have enabled us to spread our branches to shade children in Sind and Balochistan. A quarter of the total funds received by ChildLife Foundation have been raised by our diaspora, especially those located in USA including South Florida, Austin, Fresno, Cleveland, Pittsburgh, Indianapolis, Chicago, Los Angeles and San Francisco.







ChildLife Foundation's Trustee, Dr. Maliha Kamal and her Family visit Abbasi Shaheed Hospital, Karachi

ChildLife Foundation's trustee, Dr. Maliha Kamal and her family visited the emergency room at Abbasi Shaheed Hospital, Karachi. She was happy to see that protocols are being followed and that all processes are automated. Dr. Kamal was pleased to see the passion of the Quetta team who were being trained at the site and appreciated them saying that saving lives is the noblest work.



Dr. Barbara Villona – the Ambassador to Pakistan from the American College of Emergency Physicians - visits ChildLife Foundation's Emergency Room - Sindh Government Hospital in Korangi - 5

Dr. Barbara Villona observed the emergency department processes and was briefed about how ChildLife Foundation is working to save the children of Pakistan.

DOW Class of '99 Support ChildLife Foundation's Mission of Saving Lives

The DOW Class of '99 had their 20th class reunion in Houston and they committed to sponsoring a 5-bedded emergency wing at ChildLife Foundation's ER at Civil Hospital, Karachi. Drs. Saira and Ali Usmani from DOW '99 visited ChildLife Foundation's ER at Civil Hospital Karachi





Mr. & Mrs. Ashraf Khan from Cleveland visit ChildLife Foundation's ER - Abbasi Shaheed Hospital, Karachi



Mr. Asad Faizi from Seattle visits ChildLife Foundation's Children Emergency Room - National Institute of Child Health, Karachi



Dr. Shahid Khan from South Florida visits ChildLife Foundation's ER - Lyari General Hospital, Karachi



Ms. Amina from Singapore visits Children Emergency Room - Civil Hospital, Karachi



Mr. Sajjad Ebrahim from Canada visits ChildLife Foundation's Children ER - Abbasi Shaheed Hospital, Karachi.



Mr. Atif Saeed from Austin visits ChildLife Foundation's ER - Lyari General Hospital, Karachi



ChildLife Foundation's supporters from Indianapolis and Dallas – Mr. Zakir Akbar and Dr. Furqan Moin visit Children Emergency Room – Sindh Government Hospital, Korangi –5



Mr. Munib Islam from New York and Mr. Hussain Kassam from Dubai visit ChildLife Foundation's ER at Civil Hospital, Karachi



Mrs. Aysha Haider with her son Mr. Amer Haider from Bay Area visit the Children's Emergency Room – Civil Hospital, Karachi



Dr. Azhar Salahuddin and family from Fresno visit ChildLife Foundation's Emergency Room – Sindh Government Hospital, Korangi –5



Mr. and Mrs. Arshad Mumtaz along with son Shayan from New Jersey visit ChildLife Foundation's ER– Civil Hospital, Karachi



Mr. Muzammil Hussain from Minneapolis visits ChildLife Foundation's Children Emergency Room – Lyari General Hospital



Mr. Moqtadir Naim from South Florida visited ChildLife Foundation's Children Emergency Room – Lyari General Hospital



Dr. Mahmood Khichi from Houston visits ChildLife Foundation



Dr. Mahreen Siddiqui a pediatrician from South Florida visits ChildLife Foundation's Telemedicine Head Quarters and the Children Emergency Rooms at Lyari General Hospital and Civil Hospital, Karachi



Mr. Aftab Farooqi from Seattle visits ChildLife Foundation's Children Emergency Room at Abbasi Shaheed Hospital



Dr. and Mrs. Feroz Allahrakha from South Florida visit ChildLife Foundation's Emergency Room at Lyari General Hospital, Karachi



Mr. Zubair Faiz from Dallas visited ChildLife ER, Abbasi Shaheed Hospital



Mr. Suleman Aziz and family from San Jose visit ChildLife Emergency Room, Civil Hospital Karachi



Dow Class of '89-II visited ChildLife Foundation's ER at Civil Hospital Karachi



Dr. Nadeem Qureshi from St. Louis visited ChildLife Emergency Room, Lyari General Hospital



Dr. Ghulam Abbas from Pittsburgh along with Dr. Asad Ansari and Dr. Adeela Alizai from Granger visited ChildLife Foundation's ER at Abbasi Shaheed Hospital with their families



Mr. Shakeel Hye from South Florida visited ChildLife Foundation's ER at Lyari General Hospital



Mr. Mohammad Aamir Siddiq from South Florida visited ChildLife Foundation's ER at Lyari General Hospital



Mr. Suhail Mustafa from Cleveland visited ChildLife Foundation

Our Supporters & Partners



We would like to offer heartfelt gratitude to our partners who have lent their unwavering and continued support to ChildLife Foundation over the years.

ACM Gold Pvt Ltd.	IDRF (International Development & Relief Foundation)
Aftab Adamjee Trust	Indus Hospital
Aga Khan University	Infaq Foundation
Amin Tai Securities (Pvt.) Ltd.	Interwood Mobel Pvt Ltd.
Apparel Zone	Iqbal Adamjee Trust
APPNA (Association of Physicians of Pakistani Descent of North America)	Karachi Metropolitan Corporation
	Khaadi SMC Pvt. Ltd.
Arshad Shahid Abdulla (Pvt.) Ltd.	LMKR
Artistic Fabric Mills	Lucky Cement Mills Limited
Asia Petroleum	Lucky Textile Mills Ltd
Atlas Battery Ltd.	M. Munir M. Ahmed Khanani Securities Pvt. Ltd
Baltic Shipping	Macter International
Bank Al Habib Ltd.	Midas Safety
Bharucha and Co.	Multinet Pakistan Pvt. Ltd
Bosch Pharmaceuticals Pvt. Ltd.	Mushtaq and Bilal Consulting Engineers
CDC Trustee Al Ameen Islamic Dedicated Equity Fund	Netpace Inc.
Century Container	NutriCo Pakistan Pvt. Ltd.
ChildLife Foundation America	Pak Arab Refinery Limited (PARCO)
CJMF Foundation	Pak Oman Asset Management Company Ltd.
Dalal Securities (Pvt.) Ltd.	Pak-Arab Pipeline Company Limited (PAPCO)
Deloitte Yousuf Adil Chartered Accountants	Pakistan Cables Limited
Deutsche Bank	Pakistan State Oil
DOGANA (Dow Graduates Association of North America)	Paragon Group of Companies
Eiffel Group	Pelikan Knitwear
Emba Corporation	Pfizer Pakistan Limited
Engro Corporation	Premium Textile Mills Limited
Getz Pharma (Pvt) Ltd.	Sapphire Textile Mills Limited
GlaxoSmithKline Pakistan	Sarfraz Group
Globex Private Ltd.	Sattar Electronics
Government of Balochistan	Seagold Pvt. Ltd.
Government of Sindh	SINA Trust
Grace Fabrics	Soorty Enterprises (Pvt.) Ltd
Grupo Karims Foundation	Tabba Heart Institute
H.M. Saya & Co.	The Citizens Foundation
Hanif Adamjee Charitable Trust	TPL Trakker (Pvt) Ltd
Hayder Ali & Co.	Trendz International
HBL Foundation	United Towel Exporters (Pvt) Ltd
Hope 4 Humanity	Wavetec Pvt. Ltd
ICI Pakistan Limited	William Osler Health System

*Alphabetical Order

Awards & Certificates



ChildLife Foundation has won many accolades for its work. The recognition that we receive is highly appreciated and proves to us that our efforts are being validated.

ISO 9001:2015 Certified

It has been a great privilege for the ChildLife Foundation to have its Pediatric Emergency Rooms at Government Hospitals be ISO 9001:2015 certified. The certification is testament to our team's continuous efforts to provide quality emergency care.

The ISO 9001:2015 is an international standard that specifies requirements for Quality Management Systems (QMS) and demonstrates the ability of an organization to consistently provide high-quality services to meet end-user and regulatory requirements.

ChildLife Foundation's patient-centric approach is the benchmark for policy formulation and procedures that help in maintaining high standards. Our internal controls for standard operating procedures enable us to continuously and holistically improve our process of evidence-based decision making. We have not only managed to transform traditional public hospital healthcare operations but have also strengthened systems to be able to handle crises like COVID-19 and Urban Flooding while ensuring quality emergency care to every patient, at all times.



PCP - Certification



ChildLife Foundation is a certified organization that has been recognized by the Pakistan Centre for Philanthropy (PCP) as an NGO that has demonstrated excellence in Transparency, Accountability and Good Governance.

The PCP is a Certification Agency designated by the FBR. The PCP has initiated the first of its kind certification in South Asia that evaluates nonprofit organizations on standardized parameters of internal governance, financial management and program delivery.





Governance

Trustees*

Our Trustees established ChildLife Foundation to counter the dire straits that healthcare in Pakistan is in. The past decade has proved that ChildLife Foundation's cause is one worth fighting for, and is one that still has a long way to go.



MR. IQBAL ADAMJEE

Mr. Adamjee is a founding trustee and the chairman of ChildLife Foundation. He has completed his education at the Millfield School, UK and Stanford University, USA. Currently, he is the director of Mainetti Pakistan (Pvt) Ltd, National Investment Trust Ltd (NITL), Trustee of 'The Water Foundation' and 'Trust for Malnutrition and Stunted Growth'.

He is actively involved with other renowned charitable organizations such as Adamjee Eye Hospital. He is also a trustee at the Adamjee Foundation.



DR. NASEERUDDIN MAHMOOD

Dr. Mahmood is a pediatrician and a founding trustee of ChildLife Foundation. He has been a faculty member at the Aga Khan University and the University of Toronto. He is also a trustee at SINA Trust and The Water Foundation.



MR. ZOHAIK ZAKARIA

Mr. Zakaria is one of the founding trustees of ChildLife Foundation. He is a graduate of Babson College, USA and is currently the director and CFO of Al Noor Sugar Mills Limited, one of the companies of the Al Noor Group. He serves on the board of other companies part of the Al Noor Group. Through the Al Noor Group, Mr. Zakaria is actively involved in a number of charitable organizations.



MR. ASHRAF AMDANI

Mr. Amdani is a trustee of ChildLife based out of Florida, USA. He is the CEO at American Textile and Apparel, a company which is the leading manufacturer of knit products for several leading brands across the US and Europe. He thoroughly enjoys philanthropic work and is actively involved with several education and health charities, for which he has won many community awards in South Florida. He is the director at Universal Health Insurance (UHI) and the vice president of Nur-UF-Islam Academy (NUIA) school in Florida. He is also vice president of the prestigious South Florida Muslim Association and a trustee of the World Memon Organization (WMO).



MR. SOHAIL TABBA

Mr. Muhammad Sohail Tabba heads a conglomerate of businesses and export houses under the YBG brand name. He is the CEO of Gadoon Textile Mills Limited, Lucky Knits Private Limited and the Director of Yunus Textile Mills Limited, Lucky Textile Mills Limited, Lucky Cement Limited, Kia Lucky Motors and the Aziz Tabba Foundation – managing the Tabba Heart and Kidney Institutes.

He has been serving as the Chairperson of ICI Pakistan Limited since 2014 and is also the Chairperson of NutriCo Morinaga (Private) Limited. He is the visionary behind Lucky One Mall. Mr Tabba is the founding member of Italian Development Council and is also on the Board of Governors at Textile Institute of Pakistan and the board of Hamdard University. Driven to contribute to the community, Mr Muhammad Sohail Tabba became Founding Trustee of ChildLife Foundation Pakistan in 2012.



MR. ARIF DONI

Mr. Doni is founder and CEO of Doni & Co., a company which specializes in trading of agro-commodities, he has over 3 decades of experience in the field of international trade. He has developed a vast network of commodity origination around the world. Mr Doni is a regular supplier of food products for charitable organizations such as the World Food Program and the International Committee of the Red Cross. Understanding the need for healthcare and proper nutrition and education among children, he is involved with many philanthropic works and organizations in this sector in Pakistan.



MR. OSMAN RASHID

Mr. Rashid is a trustee of ChildLife based out of California, USA. He is a successful serial entrepreneur and has started many companies including Chegg, Kno, Inc. SOAR STEM Schools. Chegg has been publicly trading shares on the NYSE since 2013. Currently, Mr Rashid is managing two companies. He is the CEO of Convo Corp, an enterprise software company that focuses on In-Context collaboration that replaces email as the conversation tool at work. His most recent venture is SOAR STEM Schools, of which he is the Co-Founder and Chairman. SOAR STEM schools are dedicated to providing quality education at an affordable fee in Pakistan. In 2009 he received the Ernst and Young Entrepreneur of the Year award. He has also been recognized as the Forbes Impact 15 for 2012. Through his companies, he is very involved with other philanthropic work such as planting trees and helping classrooms attain school supplies.



DR. MALIHA AHMAD KAMAL

Dr. Kamal is a Hospital Medicine Specialist based in Pittsburgh, Pennsylvania. She received her medical degree from Aga Khan Medical College in 1996 and has been in practice for more than 20 years. She has the following credentials namely; Hospitalist, UPMC-Passavant, Medical Director Corporate Care Management, Clinical Assistant Professor at the Department of Medicine. She is associated with UPMC St. Margaret, UPMC Passavant and UPMC Mercy.

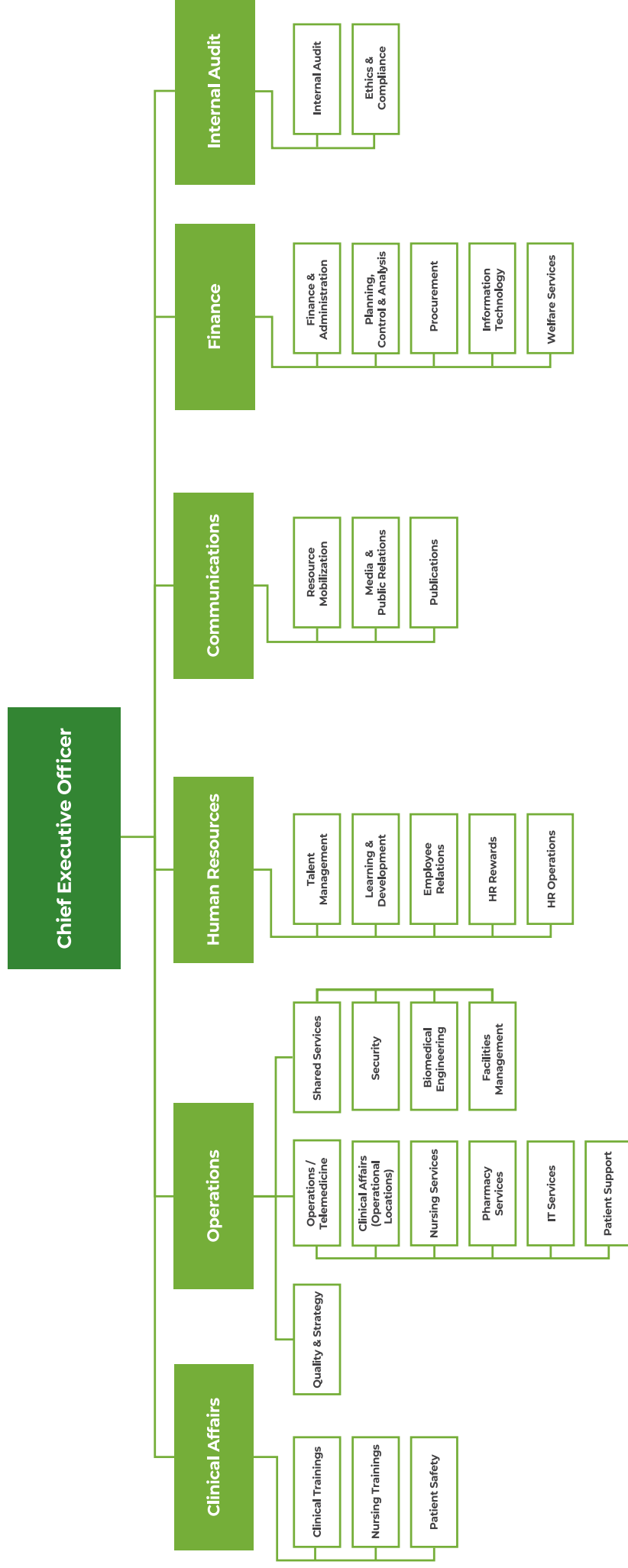


MR. ABID GANATRA

Mr. Ganatra is presently Executive Director and Chief Financial Officer of ICI Pakistan Limited. He has been associated with Yunus Brothers Group since 1994. He has more than 25 years of experience at senior management positions with an emphasis on financial management, operational management, capital restructuring, mergers and acquisitions, corporate and legal affairs as well as taxation. He is a fellow member of the Institute of Chartered Accountants and the Institute of Cost and Management Accountants of Pakistan. He also gained a Master’s degree in Economics and a Bachelors in Law.

*In order of their date of joining

Organogram



Management



Dr. Ahsan Rabbani
Chief Executive Officer



Dr. Irfan Habib
Director Clinical Affairs



Mohsin Ali
Director Finance



Syed Asad Agha
Head of Operations



Syed Ali Hussain
Head of IT



Tabish Shahzad
General Manager
Communications



Rafis Ahmed
General Manager
Internal Audit



Yasir Rafiq Khan
Senior Manager
Human Resource



Zubia Iqbal
Senior Manager
Communications



Abida Hassan
Senior Manager
Quality & Strategy



Atif Shah
Senior Administrator
Abbasi Shaheed Hospital



Dr. Siddiq
Administrator
Lyari General Hospital



Muhammad Wejhat Khan
Administrator
Civil Hospital



Noman Bin Mushtaque
Administrator
Nawabshah



Abdullah Khan Asar
Administrator
Larkana



Alfurqan Javed
Administrator
Sukkur



Masoom Nakshbandi
Administrator
Hyderabad



Zarak Khan Kasi
Administrator
Quetta



**Sheikh Muhammad
Imranullah**
Administrator
NICH



Shamshad Ahmed
Administrator
SGHK-5

Highlights of Aspects of Sustainability



ChildLife Foundation is practicing sustainability by adopting a comprehensive policy for endowment and diversified donor portfolio based on different business segments and diaspora.

CORPORATE SUSTAINABILITY

FINANCIAL

Adherence to Donor Commitments and timely receipt of all donations.
Investing funds in Islamic securities only, with best possible returns.

ECONOMICAL

Introduction of Health Management Information System (HMIS) and its implementation for efficient management of medical resources.
Material Resource Planning and transparency in procurement with availing best possible rates.
Hiring and training of qualified doctors and nurse.

POLITICAL

Working closely with government to further their vision of quality care to the general public.
Adherence to the terms & conditions of the agreement, company policies, and best practices prescribed by Pakistan Center for Philanthropy.
Timely submission of fund utilization reports.

SOCIAL

Effective Stakeholder relationship with the help of potent strategy development, listening, integrity and managing expectations with decisive behaviour.
Organization employees focus on compassion and commitment while engaging with the patients at emergency rooms and ensure delivery of quality services.
Organization considers the social and emotional needs of its employees and provides them with training and recreational activities to extract the best out of them.

ENVIRONMENTAL

Actively pursuing a paperless environment, thus saving trees and contributing to decreasing pollution.
Adequate energy saving measures have been adopted by focusing on energy saving technology and being mindful about the environment.
Appropriate waste disposal methods in accordance with international protocols.

Stakeholder's Engagement



Each of our stakeholders has a critical influence on their spheres. ChildLife Foundation engages each of these groups and heeds their ideas with integrity and decisive behaviour.

Stakeholders	Description	Expectation	Frequency
Legal Authorities	Compliance to all laws and regulations that are applicable. These include filing and submission of tax returns. They are also engaged in detailing and summarization of funds against the grants that are allocated.	Compliance to all legal requirements and full disclosure. Ensuring transparent, and fair presentation of the financial condition of the company and to ensure that the utilization of donations and grants is appropriate.	As per statutory timelines
Donors	An entity – individual, partnership, company, or other welfare or regulatory institutions/agencies with operational or capital needs for sustainability.	Effective and timely communication of information regarding updates on future and ongoing projects. Appropriate receipts and utilization of funds.	Continuous
Banks / Investment Organizations	Effectively utilize funds to generate profits and ensure sustainability of operations. To have a diversified portfolio and risk mitigation strategy by working with the finest financial institutions in the country. Engagement and confidential involvement of these institutions as required.	Communicate the changes in organizational structure in a timely manner. Updates on ongoing and future prospects and updates on the utilization of funds as and when appropriate.	Continuous
External Auditors	Reasonably assure fair and true presentation of the financial statements of the organization.	To present the data fairly and ensure adequate disclosure. Adherence to organizational policies and compliance to local and federal legal regulations. Updates of structural changes and major developments during the year as required.	Yearly
Patients	Ensure the best possible use of resources to provide quality and timely healthcare to the nation's children. Patient voices are heard and their opinions are taken into account when formulating strategy.	Expedient care that is accurate and administered by qualified personnel. Patients expect the organization to take care of them, listen to them, follow-up, and advise them with precautionary measures for preventive care.	Continuous
Vendors	Vendors are suppliers and service providers who collaborate with the organization to manage working capital and operational needs. Vendors are vetted through market visits and making viable agreements. Continuous feedback on product quality and services is provided.	Strategic planning of organization's needs based on detailed descriptions of requirements of quantities. This is achieved through regular meet-ups.	Continuous
Social / Print Media	Media is an important communication channel and the organization collaborates profoundly with all institutions involved in disseminating news and events, with particular importance given to health care services advancements. The organization's communication team also updates their website and social media pages in order to keep all stakeholders apprised.	Communication of all pertinent information regarding happenings, events, and any organizational changes that occur.	Continuous

Board Committees



Board committees govern the check and balances that have been established at ChildLife Foundation. They are responsible to keep an eye out for any discrepancies that might have the potential to derail our efforts.

AUDIT COMMITTEE

The audit committee is established to review the principles, policies and practices adopted in the preparation of the financial statements of the organization. It aims at ensuring that Annual Report of the organization and any other announcement relating to financial performance comply with the statutory requirements. The terms of reference include

- to determine compliance with relevant statutory requirements;
- to oversee the process for selecting external auditors, their appointment, reappointment and removal;
- to approve the audit fee or any fees in respect of non—audit services provided by the external auditors ensuring that the provision of non—audit services does not impair the external auditors' independence or objectivity;
- to review half—yearly and annual financial statements, provide information to the Board on organization's assets, its cash flows, any changes in accounting policies and practices and significant related party transactions;
- to ensure coordination between the internal and external auditors of the Foundation;
- to review external auditors' audit report;
- to facilitate the external audit and discuss with external auditors of major observations arising from external audits and any matter that the auditors may wish to highlight (in the absence of management where necessary);
- to ensure that internal audit function has adequate function and is appropriately placed;
- to ascertain that the internal control systems including financial and operational controls, accounting systems for timely and appropriate recording of purchases, receipts and payments, assets and liabilities and the reporting structure are adequate and effective;
- to institute special projects, value for money studies or other investigations on any matter specified by the Board of Trustees, in consultation with the Chief Executive and to consider major findings of activities characterized by fraud, abuse of power and management's response thereto;

Two meetings of the committee were held during the year.

Members of the committee are:

Committee Members	Status
Mr. Abid Ganatra	Chairman of the Committee
Dr. Naseeruddin Mahmood	Non-Executive Director
Mr. Iqbal Adamjee	Non-Executive Director

ROLE OF THE AUDIT COMMITTEE

The role and responsibilities of the Audit Committee are set out in the in the Audit Committee Charter which is reviewed by the committee annually considering relevant legislation and recommended good practices. The committee's responsibilities include, but are not limited to, the following matters with a view to bringing any relevant issues to the attention of the Board:

- Oversight of the integrity of Foundation's Financial Statements.
- Review of Foundation's Half yearly and annual Financial statements and recommend them to the Board of Trustees for approval.

- Oversight of Risk Management and internal control system.
- Oversight of compliance with legal and regulatory requirements.
- Oversight of the external auditors' performance, objectivity, qualifications and independence: the approval process of non-audit services: recommendation to the Board of their nomination.
- Ensure that proper and adequate accounting records have been maintained by the Foundation in accordance with applicable accounting and reporting standards
- The performance of the Internal Audit Function.

INTERNAL AUDIT FUNCTION

- A comprehensive internal control framework has effectively been implemented through an independent internal audit function established by the Board reporting directly to the Audit Committee.
- This year, the audit field work across all Children Emergency Rooms managed by the Foundation in the province of Sindh and Baluchistan were undertaken by the Internal Audit department.
- Audit reports of all 10 Children Emergency Rooms managed by the Foundation have been generated by the Internal Audit Department.
- Furthermore, internal audit of Head Office functions was also conducted in accordance with internal audit plan approved by the Audit Committee. Certain follow-up audits were carried out as well.
- For improvement as well as for better control in Children Emergency Rooms and Head Office several trainings and meeting were held with the staff throughout the year.
- The Head of Internal Audit has direct access to the Chairman of Audit Committee for discussion on any serious matter and for guidance in performing the assigned tasks professionally and diligently.
- The Audit Committee was able to confirm that all expected key controls for operational compliance, financial reporting and safeguarding the assets of the Foundation were in place through effective internal control risk management processes.
- The cooperation between the external and internal auditors has ensured the most appropriate financial reporting and compliance with laws and regulations producing effective reporting of results.

EXTERNAL AUDIT FUNCTION

- Last year, the audit committee had suggested for the change in auditors and thus M/S. Deloitte Yousuf Adil was replaced by A. F. Fergusons and Co for the year.
- Statutory auditors of the Foundation. M/S A. F. Fergusons and Co. (a member firm of PwC) have completed their audit engagement of the "Foundation's Financial Statements" for the year ended June 30, 2020 and shall retire on the conclusion of the Board Meeting.
- Audit Committee has reviewed and discussed the auditors' report.
- The Audit Firm has been given a satisfactory rating under the Quality Control Review Programme of the ICAP and the firm is fully compliant with the IFAC Guidelines on the Code of Ethics as adopted by the ICAP.
- Both ChildLife Foundation and A. F. Fergusons and Co. have safeguards in place to avoid the possibility that the external auditors' objectivity and independence could be compromised.

HUMAN RESOURCE AND REMUNERATION COMMITTEE

The HR & Remuneration committee assists the Board in fulfilling its obligations relating to human resource matters and recommending Human Resource Policies to the board. It will have an overall responsibility but not limited to recommendation, selection, evaluation, compensation and succession policy of CEO, company Secretary and senior Management.

They shall support strong organizational performance and people risk management. The terms of reference include:

- to review and recommend Human Resource Management (HRM) policies to the Board (including recruitment, retention, training, performance, compensation, termination, misconduct, appeals and complaints);
- to ensure that the HRM policies are in compliance with applicable laws;
- to review and recommend to the Board selection, evaluation, compensation (including retirement benefits) and succession planning of the CEO and other senior management;
- to consider major changes in the organizational structure;
- to review the annual salary plan including increments.
- to ensure leadership continuity in the event of an unexpected departure or emergency leave of the CEO or any senior staff member.
- The committee shall ensure to establish fair work rules and policies.
- The committee shall annually review its charter and recommend proposes changes to the board.
- The committee may form and delegate responsibilities to sub-committee as and when appropriate.
- The committee shall design a succession policy for key executives including the CEO.
- The committee shall make annual reports to the board.

One meeting of the committee was held during the year.

Members of the Committee are:

Committee Members	
Mr. Arif Doni (AD)	Chairman of the Committee
Mr. Iqbal Adamjee (IA)	Chairman Board of Trustee
Dr. Naseeruddin Mahmood (NM)	Trustee
Mr. Sohail Tabba (ST)	Trustee
Dr. Ahson Rabbani (AR)	CEO

INVESTMENT COMMITTEE

The purpose of the Investment Committee shall be to oversee the Foundation's investment transactions and its management. Some of the responsibilities of the investment committee are as follows:

They shall support strong organizational performance and people risk management. The terms of reference include:

- Establish and periodically review the Foundation's investment policies and guidelines and the performance of such investments.
- To devise a portfolio, to maximize return on investment to keep the investment sufficiently liquid to meet all anticipated operating requirements.
- Effective management of interest rate risk.
- Authorize investments.

One meeting of the committee was held during the year.

Members of the Committee are:

Committee Members	Status
Mr. Sohail Tabba	Chairman of the Committee
Mr. Abid Ganatra	Trustee
Mr. Iqbal Adamjee	Trustee



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

نحمده و نصلی علی رسولہ الکریم

Sharia approval for paying charity, Zakat and donations to Child Life Foundation

Introduction:

ChildLife Foundation is a philanthropic organization, the organization supports children's free healing and treatment. In the first step, organization began its work in Children emergency ward of Civil Hospital Karachi and by hard working, hard earned and with the support of philanthropists, the project is working successfully. ChildLife Foundation has also began work in the Children Emergency ward at National Institute of Child Health, Karachi. So now, on a daily basis, approximately 900 children's are provided free of cost treatment in the Children's emergency ward of both these hospitals. The Foundation has also started providing clinical treatment and care to children in the slums of Karachi.

Method of utilization charity and donations:

The organization's financial needs have been paying by Philanthropists and charity donations, etc. The Procedure is that a qualified scholar / mufti dictate the attendants who come with patients and check out their financial condition and they are zakat eligible or not. If they are, then he gets permission to collect zakat on behalf of them and to spend this on the betterment of the patients and their relations expenses. According to these limits, the organization uses zakat and donation funds very carefully. For detail methodology, please refer to the Zakat Utilization Presentation attached.

For more cautious Shariah audit committee has been formed, which includes a Sharia Advisor, Welfare Officers and an expert accountant/auditor. Shariah audit committee reviews all documents and procedures honestly and fairly. The organization cannot use charity funds without permission of this audit committee.

Shariah Ruling:

It is confirmed that the Child Life Foundation uses Charity and donations in accordance with the instructions of Shariah. It is also confirmed that whoever will give Zakat to the foundation their zakat will be paid as per Shariah compliance.

ALLAH may grant the management of ChildLife Foundation best reward to their services, and may give them the blessing in fulfilling their mission with honesty and sincerity. Aamen



MUFTI ASIM KHAN
Welfare Officer



MUFTI IBRAHIM ESSA
Shariah Advisor




MUFTI MUHAMMAD ZUBAIR
Welfare Officer

7A, Tabba Street, Muhammad Ali Housing Society, Karachi 73530, Pakistan

Phone : +9221-34397701-03, Fax : +9221-34382436

www.childlifefoundation.org

 www.facebook.com/childlifefoundation



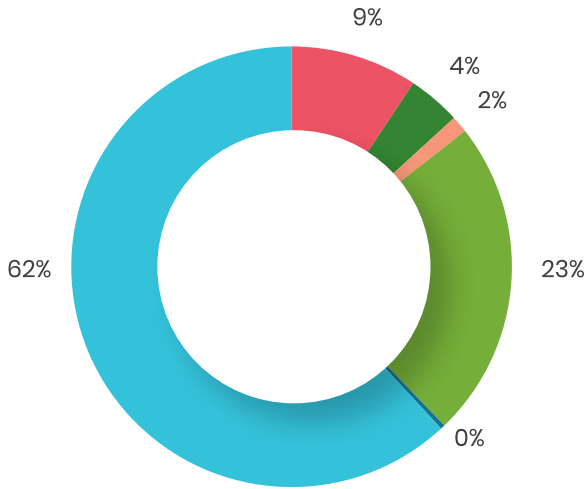


Financials

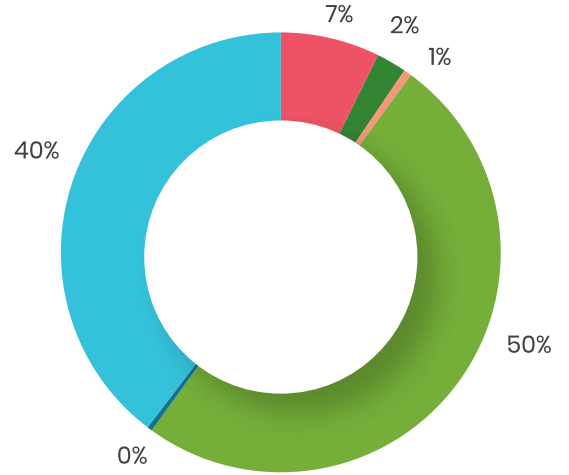
Financial Highlights

Graphical Presentation of Balance Sheet

Assets 2020

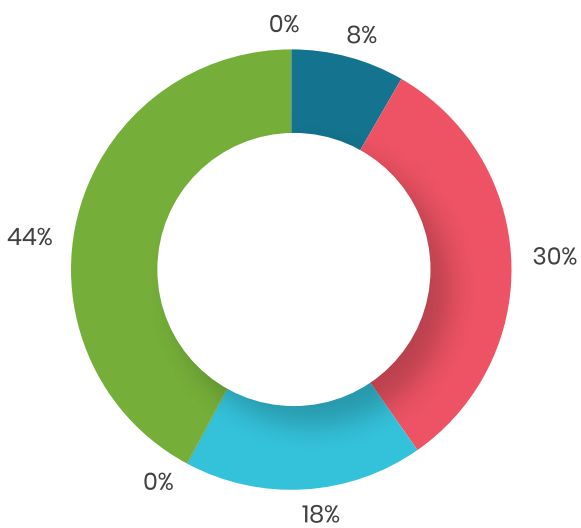


Assets 2019

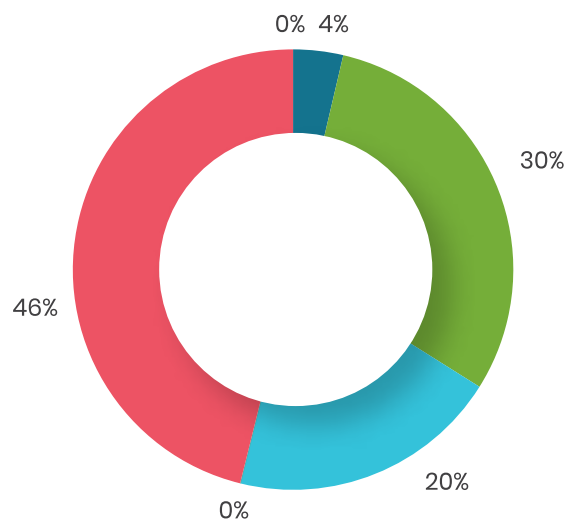


- Investments
- Cash and Bank Balances
- Operating Fixed Assets
- Other receivables
- Consumables
- Advances, deposits and prepayments

Funds and Reserves 2020



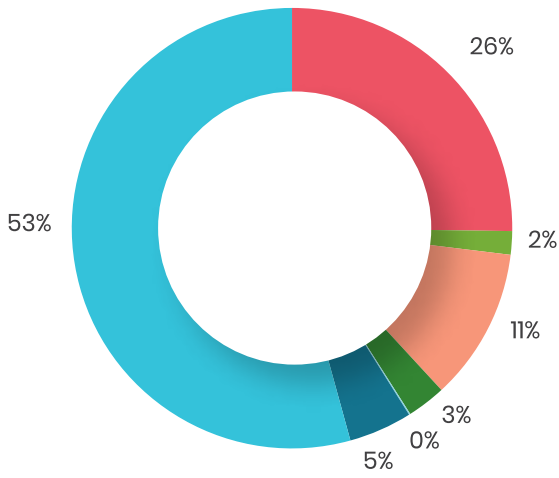
Funds and Reserves 2019



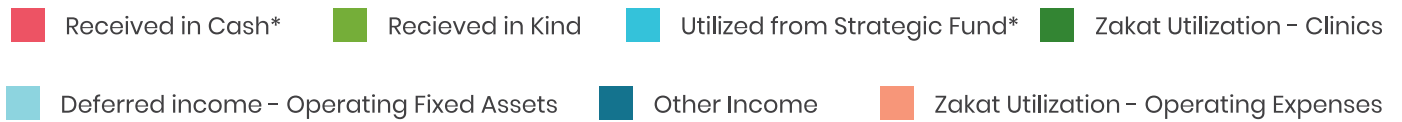
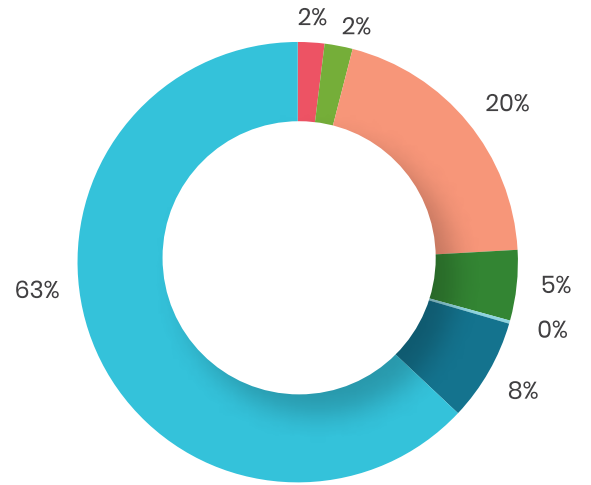
- Strategic Fund
- Endowment Fund
- Zakat Fund
- General Fund
- Unrealized gain on available for sale investment*
- Inception Contribution

Graphical Presentation of Income and Expenditure Account

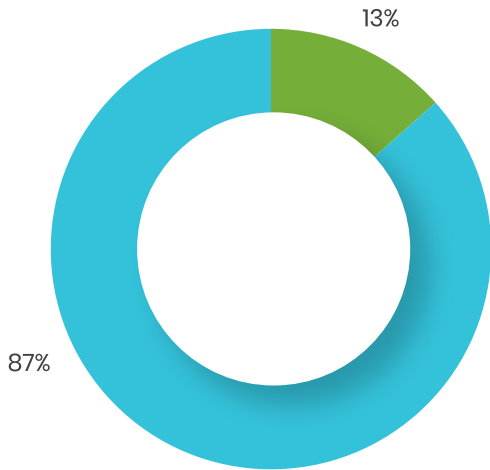
Income 2020



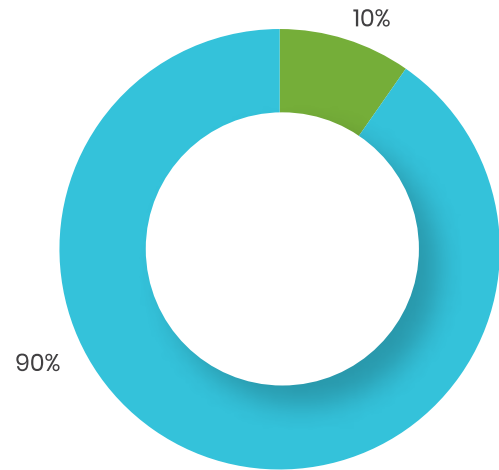
Income 2019



Expenses 2020



Expenses 2019



Receipts Pattern

Total receipts represents collection of donation, donation in kind, zakat collection, endowment, strategic funds, amortization of deferred income and net gain on investments.

Amount in PKR Million



Financial Highlights

STATEMENT OF INCOME AND EXPENDITURE	2020	2019	2018	2017	2016	2015
Total Income	1,275,586,860	911,157,076	771,305,140	771,305,140	359,146,652	302,399,526
Total Expenses	1,046,248,456	775,405,414	590,306,932	358,749,467	289,077,989	197,281,114
Surplus/(deficit) for the year transferred to general fund	229,338,404	135,751,662	180,998,208	397,185	13,321,537	782,376

* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17.

STATEMENT OF FINANCIAL POSITION

Operating Fixed Assets	129,493,889	87,909,980	82,747,121	26,057,292	22,574,468	15,544,039
Operating Current Assets	1,260,193,997	1,116,365,927	614,953,308	375,112,736	229,215,832	178,927,170
Total Assets	1,389,687,886	1,204,275,907	697,700,429	401,170,028	251,790,300	194,471,209

Funds:

Total Funds	1,319,243,127	1,147,951,634	606,770,775	370,201,027	223,674,764	164,025,328
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Liabilities:

Deferred income related to operating fixed assets	32,629	1,305,671	3,453,563	7,712,548	7,842,153	9,430,435
Creditors, accrued and other liabilities	70,412,130	55,018,602	87,476,091	23,256,453	20,273,383	21,015,446
Total Liabilities	70,444,759	56,324,273	90,929,654	30,969,001	28,115,536	30,445,881

Total Funds & Liabilities	1,389,687,886	1,204,275,907	697,700,429	401,170,028	251,790,300	194,471,209
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* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17.

SUMMARY OF CASH FLOWS:

Cash and cash equivalents at beginning of the year	477,380,961	188,449,717	103,432,247	77,347,022	66,933,982	22,298,163
Net cash generated from operating activities	170,690,419	128,970,350	76,541,048	11,431,289	16,411,595	10,273,582
Net cash generated from / (used in) investing activities	199,921,976	(262,167,898)	(182,192,890)	(129,769,868)	(52,541,341)	(76,555,629)
Net cash (used in) / generated from financing activities	11,843,359	422,128,792	190,669,312	144,423,804	46,542,786	110,917,866
Net increase in cash and bank balances	382,455,754	288,931,244	85,017,470	26,085,225	10,413,040	44,635,819
Cash and cash equivalents at end of the year	859,836,715	477,380,961	188,449,717	103,432,247	77,347,022	66,933,982

Key Financial Ratios

Profitability Ratios

Cost/income Ratio	82.0%	85.1%	76.5%	46.5%	80.5%	65.2%
Net Profit/Income Ratio	18.0%	14.9%	23.5%	0.1%	3.7%	0.3%

Liquidity Ratios

Current Ratio	17.90	20.29	7.03	16.13	11.31	8.51
Quick / Acid Test Ratio	17.13	19.81	6.74	15.84	11.02	8.34
Cash to Current Liabilities	12.21	8.68	2.15	4.45	3.82	3.18

Turnover Ratios

Inventory Turnover Ratio	5.00	5.50	5.72	15.14	18.78	20.14
No. of Days in Inventory	73	66	64	24	19	18

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE TRUST

Opinion

We have audited the financial statements of **ChildLife Foundation (the Trust)**, which comprise the statement of financial position as at June 30, 2020 and the statement of income and expenditure, statement of changes in fund balances and 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, 2020 and of its financial performance and its 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 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 Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Trust for the year ended June 30, 2019 were audited by another firm of Chartered Accountants who had expressed an unqualified opinion thereon vide their report dated December 17, 2019.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's reports thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Trustees are 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 Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Trustees are 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.

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A. F. FERGUSON & CO., Chartered Accountants, a member firm of the PwC network
State Life Building No. 1-C, I.I. Chundrigar Road, P.O. Box 4716, Karachi-74000, Pakistan
Tel: +92 (21) 32426682-6/32426711-5; Fax: +92(21) 32415007/32427938/32424740; <www.pwc.com/pk>

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. 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 Trust 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.



A.F. Ferguson & Co.
Chartered Accountants
Date: March 3, 2021
Karachi
Engagement Partner: **Salman Hussain**

Statement of Financial Position

As at June 30, 2020

	Note	2020 Rupees	2019 Rupees (Restated)	2018 Rupees (Restated)
ASSETS				
NON-CURRENT ASSETS				
Operating fixed assets	5	122,792,190	81,510,570	82,747,121
Intangible asset	6	6,701,699	6,399,410	-
		129,493,889	87,909,980	82,747,121
CURRENT ASSETS				
Consumables	7	53,875,848	26,505,393	24,951,454
Advances, deposits and prepayments	8	17,165,881	6,935,668	26,014,597
Investments	9	324,806,778	601,049,533	372,770,004
Other receivables		4,508,775	4,494,372	2,767,536
Cash and bank balances	10	859,836,715	477,380,961	188,449,717
		1,260,193,997	1,116,365,927	614,953,308
TOTAL ASSETS		1,389,687,886	1,204,275,907	697,700,429
FUNDS AND LIABILITIES				
FUNDS				
Un-Restricted Funds				
Inception contribution		10,000	10,000	10,000
General fund		576,967,839	347,461,040	205,488,907
		576,977,839	347,471,040	205,498,907
Restricted Funds				
Zakat fund		109,916,429	42,063,047	35,333,877
Endowment fund		231,628,072	228,796,467	235,016,938
Strategic fund	11	400,720,787	529,621,080	130,921,053
		742,265,288	800,480,594	401,271,868
TOTAL FUNDS		1,319,243,127	1,147,951,634	606,770,775
LIABILITIES				
NON-CURRENT LIABILITIES				
Deferred income related to operating fixed assets	12	32,629	1,305,671	3,453,563
CURRENT LIABILITIES				
Creditors, accrued and other liabilities	13	70,412,130	55,018,602	87,476,091
TOTAL LIABILITIES		70,444,759	56,324,273	90,929,654
TOTAL FUNDS AND LIABILITIES		1,389,687,886	1,204,275,907	697,700,429
CONTINGENCIES AND COMMITMENTS	14			

The annexed notes from 1 to 31 form an integral part of these financial statements.


Trustee


Trustee

Statement of Income and Expenditure

For the year ended June 30, 2020

	Note	2020 Rupees	2019 Rupees (Restated)
INCOME	16	596,686,567	337,365,021
Strategic fund utilized	11	678,900,293	573,792,055
EXPENDITURE			
Salaries and benefits	17	573,385,847	454,379,657
Medicines consumed	7	200,764,439	141,607,576
Patient consultation	18	47,805,439	59,869,050
Project renovation		95,384,849	8,470,294
Depreciation	5	32,698,521	27,882,607
Amortization	6.1	2,411,326	182,840
Supplies and consumables		47,232,432	40,027,414
Repairs and maintenance		11,297,071	11,310,936
Travelling expense		10,420,486	5,377,212
Programmatic activities and preventive health care		417,136	848,255
Communication	19	6,749,358	8,037,368
Utilities		7,068,119	5,847,671
Legal and professional		408,668	1,266,336
Auditors' remuneration	20	1,020,650	264,000
Others	21	9,184,115	10,034,198
Total expenditure		1,046,248,456	775,405,414
Surplus for the year before taxation		229,338,404	135,751,662
Taxation	22	-	-
Surplus for the year		229,338,404	135,751,662

The annexed notes from 1 to 31 form an integral part of these financial statements.


Trustee


Trustee

Statement of Cash Flows

For the year ended June 30, 2020

	Note	2020 Rupees	2019 Rupees (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the year		229,338,404	135,751,662
Adjustments for:			
Amortization of deferred income	16	(1,273,042)	(2,147,892)
Depreciation	5	32,698,521	27,882,607
Amortization	6.1	2,411,326	182,840
Gain on investments	16.4	(72,922,513)	(12,956,688)
(Gain) / Loss on disposal of operating fixed assets	16.4	(372,977)	660,063
		189,879,719	149,372,592
(Increase) / decrease in current assets			
Consumables		(27,370,455)	(1,553,939)
Other receivables		3,017,840	(5,469,743)
Advances, deposits and prepayments		(10,230,213)	19,078,929
Increase in current liabilities			
Creditors, accrued and other liabilities		15,393,528	(32,457,489)
Net cash generated from operating activities		170,690,419	128,970,350
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of operating fixed assets	5	(74,023,414)	(29,237,186)
Purchase of intangible asset	6	(2,713,615)	(6,582,250)
Encashment of / (Investment in) Islamic term deposit receipts	9	245,500,000	(234,500,000)
Redemption of Islamic mutual funds	9	30,742,755	6,220,471
Proceeds from disposal of operating fixed assets		416,250	1,931,067
Net cash generated from / (used in) investing activities		199,921,976	(262,167,898)
CASH FLOWS FROM FINANCING ACTIVITIES			
Zakat fund received		251,162,491	236,863,781
Funds received under restrictions	11	550,000,000	972,492,082
Utilization of strategic fund	11	(678,900,293)	(573,792,055)
Utilization of Zakat fund		(183,309,109)	(230,134,611)
Endowment fund received		3,000,000	-
Realized gain from Islamic investments		69,890,270	16,699,595
Net cash generated from financing activities		11,843,359	422,128,792
Net increase in cash and cash equivalents		382,455,754	288,931,244
Cash and cash equivalents at beginning of the year		477,380,961	188,449,717
Cash and cash equivalents at end of the year	10	859,836,715	477,380,961

The annexed notes from 1 to 31 form an integral part of these financial statements.


Trustee


Trustee

Statement of Changes in Fund Balances

For the year ended June 30, 2020

	Note	Un-Restricted funds		Restricted funds			Total
		Inception contribution	General fund	Zakat fund	Endowment fund	Strategic fund	
		Rupees					
Balance as at July 1, 2018		10,000	85,562,656	35,333,877	235,016,938	250,847,304	606,770,775
Transfer due to utilization of Strategic fund			119,926,251			(119,926,251)	
Balance as at July 1, 2018 (restated)		10,000	205,488,907	35,333,877	235,016,938	130,921,053	606,770,775
Funds received during the year (restated)		-	-	236,863,781	-	972,492,082	1,209,355,863
Zakat utilized for operating expenses		-	-	(183,057,511)	-	-	(183,057,511)
Zakat claim for patients treated at SINA Trust	18	-	-	(47,077,100)	-	-	(47,077,100)
Surplus for the year (restated)		-	135,751,662	-	-	-	135,751,662
Funds utilized during the year (restated)	11	-	-	-	-	(573,792,055)	(573,792,055)
Unrealized loss on:							-
- Islamic mutual funds investments		-	6,220,471	-	(6,220,471)	-	-
Balance as at June 30, 2019 (restated)		10,000	347,461,040	42,063,047	228,796,467	529,621,080	1,147,951,634
Funds received during the year		-	-	251,162,491	3,000,000	550,000,000	804,162,491
Zakat utilized for operating expenses		-	-	(146,172,362)	-	-	(146,172,362)
Zakat claim for patients treated at SINA Trust	18	-	-	(37,136,747)	-	-	(37,136,747)
Surplus for the year		-	229,338,404	-	-	-	229,338,404
Funds utilized during the year	11	-	-	-	-	(678,900,293)	(678,900,293)
Realized loss upon encashment		-	1,607,284	-	(1,607,284)	-	-
Dividend income on mutual funds		-	(1,424,959)	-	1,424,959	-	-
Unrealized gain on:							-
- Islamic mutual funds investments		-	(13,930)	-	13,930	-	-
Balance as at June 30, 2020		10,000	576,967,839	109,916,429	231,628,072	400,720,787	1,319,243,127

The annexed notes from 1 to 31 form an integral part of these financial statements.


Trustee


Trustee

Notes to the Financial Statements

For the year ended June 30, 2020

1 LEGAL STATUS AND OBJECTIVES

1.1 ChildLife Foundation (the Trust) was established under a registered trust deed dated October 27, 2010. The principal office of the Trust is situated at 3rd Floor, Adamjee House, II, Chundrigar Road, Karachi. The principal objects of the Trust are to:

- promote the cause of medical care and manage emergency care units for children and setting-up, establishing, managing, operating, obtaining registrations and recognitions and funding for medical, educational and social welfare institutions;
- accept donations, grant contributions and subsidies from philanthropists, local and offshore donors, bodies and organisations;
- acquire, take over or receive by way of donations, develop plots, amenity sites and immovable properties of all kinds out of funds of the Trust; and
- provide medical and health care facilities for and medical treatment of the people by building, setting-up, establishing, managing, operating, funding, promoting, aiding and assisting hospitals, organising clinics, etc. and to generally do, effectuate, fulfill and undertake all other social welfare and charitable activities and to plan, implement and execute charitable and welfare projects of all kinds as may be permissible under the law.

Following are the geographical locations and addresses of all Children's Emergency units operated by the Trust:

Head Office:

1st floor, Najeeb Center 172-B, Shahr-e-Quaideen, Block 2, P.E.C.H.S, Karachi, in the province of Sindh.

Children's Emergency Units:

- Civil Hospital, Karachi (CHK)
- National Institute of Child Health (NICH)
- Sindh Government Hospital Korangi 5 (SGHK)
- Abbasi Shaheed Hospital (ASH)
- Maternal and Child Health Institute, District Shaheed Benazirabad, Nawabshah (NWB)
- Children Hospital, Larkana (LKN)
- Sindh Government Lyari General Hospital (LGH)
- Ghulam Mohammad Maher Medical College Teaching Hospital, Sukkur (GMMMC)
- Liaquat University of Medical and Health Sciences Teaching Hospital, Jamshoro (LUMHS)
- Civil Hospital, Quetta (CHQ)

1.2 The Trust is currently managing the Children's Emergency Unit and Diarrhea Treatment Unit at CHK under revised Memorandum of Understanding (MOU) signed on July 4, 2017, between the Trust and Government of Sindh (GoS) through the Secretary Health. Under the MOU:

- the GoS through Health Department is responsible for providing adequate resources in the annual budget and depute, post and assign such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost and the use of an appropriate stand-by generator; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Units as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedical staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.3 The Trust is managing the Children's Emergency Unit under revised MOU signed on July 4, 2017 among the Trust, NICH, GoS through the Secretary Health and SINA Trust (one of the strategic partners of the Trust). Under the MOU:

- the NICH is responsible for providing adequate resources in the annual budget and depute, post and assign such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost and the use of an appropriate stand-by generator; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.4 The Trust initiated a strategic partnership with SINA Trust under signed MOU dated July 1, 2015. Based on the MOU, SINA leads construction of clinics and provides OPD services to all patients and ChildLife donates a certain amount of sum per patient. Rates of donations are further detailed in note 18.

1.5 The Trust is also managing the Children's Emergency Unit in Korangi under a revised MOU signed on July 4, 2017 among the Trust, SGHK, and GoS through the Secretary Health. Under the MOU:

- the SGHK is responsible for providing adequate resources in the annual budget and depute, post and assign such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost and the use of an appropriate stand-by generator; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.6 The Trust is also managing the Children's Emergency Unit in ASH under a MOU signed on September 11, 2017 between ASH, Karachi Metropolitan Corporation (KMC) and the Trust for upgradation and operation of paediatric emergency room of ASH. Under the MOU:

- the KMC is responsible for providing quality service to paediatric patients. Further, to improve the functioning and management, it has been principally agreed by the Medical Health and Services Department that certain facilities being provided by them should be supplemented by private sector philanthropists through donations and Zakat; and
- the Trust is responsible for maintaining transparency in the application of such donations and Zakat, the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.7 The Trust is also managing the Children's Emergency Units in NWB and LKN under a MOU signed on September 29, 2017 between the Trust and GoS through the Secretary Health. Under the MOU:

- the GoS through Health Department is responsible for providing adequate resources in the annual budget and depute, post, assign or transfer such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.8 The Trust is also managing the Children's Emergency Unit in LGH under a MOU signed on January 15, 2018 between the Trust and GoS through the Secretary Health. Under the MOU:

- the GoS through Health Department is responsible for providing adequate resources in the annual budget and depute, post and assign such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further, the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.9 The Trust is also managing the Children's Emergency Units in GMMMC and LUMHS under a MOU signed on March 9, 2018 between the Trust and GoS through the Secretary Health. Under the MOU:

- the GoS through Health Department is responsible for providing adequate resources in the annual budget and depute, post, assign or transfer such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

1.10 The Trust is also managing the Children's Emergency Unit in CHQ under a MOU signed on June 24, 2019 between the Trust and Government of Balochistan (GoB) through the Secretary Health. Under the MOU:

- the GoB through Health Department is responsible for providing adequate resources in the annual budget and depute, post and assign such qualified, technical, professional and surgical / medical experts, paramedical staff and other experts of related disciplines and would also provide basic utilities without cost and the use of an appropriate stand-by generator; and
- the Trust is responsible for renovation and providing medical equipment, air conditioning and other essential equipment for the Children's Emergency Unit as and where necessary on its sole discretion. Further the Trust is responsible for efficiently managing the project and the facilities, developing proper inventory and data management systems, appointing qualified and professional experts and paramedic staff where required, arranging for the provisions of medicines and medical equipment, and may engage in technological advancements for compliance with medical protocols and improving the efficiency and quality of care.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with approved accounting and reporting standards as applicable in Pakistan. The approved accounting and reporting standards as applicable in Pakistan comprise of:

- International Financial Reporting Standards (IFRSs) issued by International Accounting Standards Board (IASB) as notified by the Securities and Exchange Commission of Pakistan (SECP);
- Accounting Standard for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).

In case requirements differ, the Accounting Standard for Not for Profit Organizations (NPOs) shall prevail.

2.2 Standards, interpretations and amendments to approved accounting and reporting standards that are effective in the current year

2.2.1 The Trust has applied the following standard for the first time for accounting period commencing July 1, 2019:

- IFRS 16 'Leases'

IFRS 16, 'Leases' became effective from annual period beginning on or after January 1, 2019. The impacts of the adoption of IFRS 16 on the Trust's financial statements are disclosed in note 2.4 to the financial statements.

2.2.2 There are certain other standards, interpretations and amendments that are mandatory for the Trust's accounting period beginning on July 1, 2019, but are considered either to be not relevant or to not have any significant effect on the Trust's operations and are therefore not detailed in these financial statements.

2.3 Standards, interpretations and amendments to approved accounting and reporting standards that are not yet effective

2.3.1 The following standards, amendments and interpretations with respect to the approved accounting and reporting standards, would be effective from the dates mentioned below against the respective standards, amendments or interpretations:

Amendments	Effective date (accounting period beginning on or after)
- IAS 1 - 'Presentation of financial statements' (amendments)	January 1, 2020 and July 1, 2022
- IAS 8 - 'Accounting policies, change in accounting estimates and errors' (amendments)	January 1, 2020
- IFRS 16 - 'Leases' (amendments)	June 1, 2020
- IAS 16, - 'Property, plant and equipment' (amendments)	July 1, 2022
- IAS 37, - 'Provision, contingent liabilities and contingent assets' (amendments)	July 1, 2022

These amendments may impact the financial statements of the Trust on adoption. The management is in the process of assessing the impact of these amendments on the financial statements of the Trust.

2.3.2 There are certain other standards, interpretations and amendments that are mandatory for the Trust's accounting periods beginning on or after July 1, 2020 but are considered either to be not relevant or to not have any significant effect on the Trust's operations and are, therefore, not detailed in these financial statements.

2.4 Change in accounting policy

Effective July 1, 2019, the Trust has adopted IFRS 16, 'Leases' which replaces existing guidance on accounting for leases, including IAS 17: 'Leases', IFRIC 4: 'Determining whether an arrangement contains a lease', SIC 15: 'Operating leases incentive' and SIC 27: 'Evaluating the substance of transactions involving the legal form of lease.'

IFRS 16 introduces a single, on balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing the underlying asset and a lease liability representing its obligations to make lease payments. There are recognition exceptions for short term leases and leases of low value items. Lessor accounting remains similar to the current standard i.e. lessor continue to classify leases as finance or operating leases.

The Trust has a lease arrangement for rented property (HO). The lease arrangement has a termination clause which gives a right to the lessor to terminate the lease arrangement, by giving the lessee a prior notice of three months. On adoption of IFRS 16, the Trust has applied judgment to determine the lease term for aforementioned lease arrangement and has elected to apply the practical expedient of not recognizing right-of-use assets and lease liabilities for short term leases that have a lease term of 12 months or less. Accordingly, the lease payments associated with the lease are recognised as an expense on a straight line basis over the lease term.

The adoption of IFRS 16, therefore, did not have any impact on the Trust's financial statements.

3 BASIS OF MEASUREMENT

3.1 Accounting convention

These financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

3.2 Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Trust operates. The financial statements are presented in Pakistani Rupees, which is the Trust's functional and presentational currency.

3.3 Critical accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards, as applicable in Pakistan, requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, 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 the judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The assumptions underlying the estimates are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The areas where various assumptions and estimates are significant to the Trust's financial statements or where judgement was exercised in application of accounting policies are as follows:

- a) Useful lives, residual values and depreciation method of operating fixed assets (note 4.1 and 5);
- b) Useful life, residual value and amortization method of intangible asset (note 4.2 and 6);
- c) Impairment of financial and non-financial assets (note 4.3 and 4.4.1.2); and
- d) Provisions (note 4.11)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

4.1 Operating fixed assets

These are stated at cost less accumulated depreciation and impairment losses, if any.

Depreciation is charged to income applying the straight line method at the rates specified in note 5 to the financial statements.

In respect of additions and disposals during the year, depreciation is charged from the month of acquisition and up to the month preceding the disposal respectively.

The residual values and useful lives of operating fixed assets are reviewed and adjusted, if appropriate, at each reporting date.

Assets are derecognised when disposed off or when no future economic benefits are expected from its use or disposal. Gains or losses on disposal of operating fixed assets, if any, are recognised in the statement of income and expenditure as and when incurred.

Repairs and maintenance costs are recognised in the statement of income and expenditure as and when incurred.

4.2 Intangible assets

Intangible assets comprise of cost of computer software and is stated at cost less accumulated amortization and accumulated impairment losses, if any. The cost of intangible assets is amortized over the estimated useful life using the straight line method. Costs associated with maintaining the computer software are recognised as expense in the statement of income and expenditure as and when incurred. The useful life, residual value and amortization method of intangible asset is reviewed and adjusted, if appropriate, at each reporting date.

4.3 Impairment of non-financial assets

The Trust assesses at each reporting 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 they are recorded in excess of their recoverable amount. Where carrying values exceed the respective recoverable amount, assets are written down to their recoverable amounts and the resulting impairment loss is recognised in the statement of income and expenditure. The recoverable amount is the higher of an asset's 'fair value less costs to sell' and 'value in use'.

Where impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised recoverable amount but limited to the extent of the carrying amount that would have been determined (net of amortization or depreciation) had no impairment loss been recognised. Reversal of impairment loss is recognised as income.

4.4 Financial instruments

4.4.1 Financial assets

4.4.1.1 Classification and subsequent measurement

The Trust has applied IFRS 9 and classifies its financial assets in the following measurement categories:

- at amortised cost;
- at fair value through other comprehensive income (FVOCI); and
- at fair value through income and expenditure (FVTIE).

The classification requirements for debt and equity instruments are described below:

(i) Debt instruments

Debt instruments are those instruments that meet the definition of a financial liability from the issuer's perspective, such as loans, government and corporate bonds and puttable instruments like units of open-ended mutual funds.

Classification and subsequent measurement of debt instruments depend on:

- the Trust's business model for managing the asset; and
- the cash flow characteristics of the asset.

Based on these factors, the Trust classifies its debt instruments in one of the following three measurement categories:

a) At amortised cost

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest (SPPI), and that are not designated at FVTIE, are measured at amortised cost. The carrying amount of these assets is adjusted by any expected credit loss allowance recognised and measured as described in note 4.4.1.2.

b) Fair value through other comprehensive income (FVOCI)

Financial assets that are held for collection of contractual cash flows and for selling the assets, where the assets' cash flows represent solely payments of principal and interest, and that are not designated at FVTIE, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through other comprehensive income, except for the recognition of impairment gains or losses, recognised and measured as

described in note 4.4.1.2, interest revenue and foreign exchange gains and losses on the instrument's amortised cost which are recognised in the statement of income and expenditure. When the financial asset is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the statement of income and expenditure.

c) Fair value through income and expenditure (FVTIE)

Assets that do not meet the criteria for classification at amortised cost or FVOCI are measured at FVTIE. A gain or loss on a debt investment that is subsequently measured at FVTIE and is not part of a hedging relationship is recognised in the statement of income and expenditure in the period in which it arises.

4.4.1.2 Impairment

The Trust assesses on a forward looking basis the expected credit losses (ECL) associated with its debt instrument assets carried at amortised cost and FVOCI. The Trust recognises a loss allowance for such losses at each reporting date. The measurement of ECL reflects:

- an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- the time value of money; and
- reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions

4.4.1.3 Derecognition

Financial assets, or a portion thereof, are derecognised when the contractual rights to receive the cash flows from the assets have expired, or when they have been transferred and either:

- (i) the Trust transfers substantially all the risks and rewards of ownership; or
- (ii) the Trust neither transfers nor retains substantially all the risks and rewards of ownership and the Trust has not retained control.

4.4.2 Financial liabilities

All financial liabilities are recognised initially at fair value less directly attributable cost, if any, and subsequently measured at amortized cost.

4.4.2.1 Derecognition of financial liabilities

The Trust derecognises financial liabilities when, and only when, the Trust's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the statement of income and expenditure.

4.5 Offsetting of financial assets and liabilities

Financial assets and liabilities are offset and the net amount is reported in the financial statements only when there is a legally enforceable right to set off the recognised amount and the Trust intends either to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

4.6 Foreign currency transactions and translation

Foreign currency transactions are translated into reporting currency at the rates of exchange prevailing on the date of transactions. Monetary assets and liabilities, denominated in foreign currencies are translated into reporting currency equivalents using year-end spot foreign exchange rates. Non-monetary assets and liabilities are translated using exchange rates that existed when these were initially recognised.

Gains and losses arising on retranslation are included in the statement of income and expenditure for the period.

4.7 Retirement benefit obligation

4.7.1 Defined contribution plan

The Trust also operates an unrecognised provident fund scheme for the permanent employees. Contributions to fund are made monthly by the Trust and employee at the rate of 8.33% of the basic salary. The Trust's contributions are recognised as employee benefit expense when they are due.

4.8 Consumables

Consumables include medicines purchased by the Trust and received as donation from CHK, NICH, SGHK, ASH, NWB, LKN, LGH, GMMMC, LUMHS, and CHQ. They are initially recorded at the cost and are subsequently valued using the weightage average cost method.

4.9 Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at cost. For the purpose of the cash flow statement, cash and cash equivalents comprise of balances with banks and short term highly liquid investments with maturities of less than three months.

4.10 Creditors, accrued and other liabilities

Liabilities for creditors, accrued and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Trust.

4.11 Provisions

Provisions are recognised when the Trust has a present, legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

4.12 Advances, deposits and prepayments

These include advance to suppliers for contract work at Emergency care units, security deposit made against rented property and prepayments. These are stated at cost less estimates made for doubtful receivables based on review of all outstanding amounts at year end. Balances considered bad and irrecoverable are written off when identified.

4.13 Taxation

The Trust is registered with the income tax authorities as a non-profit organisation under section 2(36)(c) of the Income Tax Ordinance, 2001 read with Rules 212 and 220 of the Income Tax Rules, 2002. The Trust does not account for taxation, as non-profit organisations are allowed a tax credit equal to one hundred percent (100%) of the tax payable including minimum tax and final tax payable, under section 100C of the Income Tax Ordinance, 2001, subject to fulfilment of certain conditions stipulated therein.

4.14 Income recognition

Donation contributions are recognised on receipt basis.

Medicines and other donations received in kind are recorded at fair value, being the deemed cost of the Trust, as and when they are received.

Zakat represents actual amount transferred to income in accordance with approval received from the Zakat Shariah Advisory Committee (the Committee).

Donation and Zakat contributions related to specific operating fixed assets are recognised as deferred income and amortized over the useful lives of the asset when the asset is available for intended use.

4.15 Fund accounting

Resources are categorised, for accounting and reporting purposes, into funds in accordance with activities or objectives specified by the donor. Accordingly, two main groups of funds are distinguished – Unrestricted and Restricted funds.

4.15.1 Un-restricted funds

Un-restricted funds have been established to meet the operational expenses of the Trust from funds received during the year. These include the General fund.

4.15.1.1 General fund

General fund is used to record all resource inflows and outflows that are not associated with specific funds.

4.15.2 Inception fund

Inception fund represents the initial token amount received by the Trust at the time of formation of the Trust.

4.15.3 Restricted funds

The Trust's restricted funds include Zakat fund, Endowment fund and Strategic fund.

4.15.3.1 Zakat fund

Zakat fund mainly includes the amount received in the Holy month of Ramadan. Funds received are utilized for the operating expenses of the Trust in accordance with approved Shariah Committee guidelines.

As recommended by the Shariah Committee, the fund was created for the benefits of Zakat eligible patients. All the funds received on account of Zakat are directly credited to the fund. Each year, the utilization of Zakat funds for operating expenses are duly approved by the Committee and endorsed by the Board of Trustees.

In a meeting held on June 6, 2015, the Committee recommended 67% of operating expenses except for depreciation as adjustable from Zakat fund. The Committee also approved the utilization of Zakat fund for patient consultation as per actual number of Zakat eligible patients. This was endorsed by the the Board of Trustees in their meeting held on June 21, 2015.

4.15.3.2 Endowment fund

Endowment fund has been created with the approval of the Trustees for the purpose to achieving sustainability. This fund is invested in Islamic investments. Any gain on investments pertaining to the Endowment fund are appropriated to the Endowment fund through an appropriation of surplus.

4.15.3.3 Strategic fund

The Trust receives funds each year for strategic purposes such as establishing new Children's Emergency Care Units in various cities of Pakistan. At the discretion of donors, it has set aside these funds solely for the expansion of such units and for their routine operating expenditures.

4.16 Government Grant

Government grants are recognized at the fair value of consideration received. A grant that imposes specified future performance obligations is recognized in income when all those conditions are met. Government grants are recognized in the statement of income and expenditure on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate and are presented separately in "strategic fund utilized".

4.17 Restatement

The Trust has strategic partnerships with the Government of Sindh and Government of Balochistan (here-in-after referred to as governments), governed under the Memorandum of understandings executed with these governments, whereby the Trust receives grants from them for running the emergency care units covered under the MOUs.

The receipt of grant is initially recognized as "restricted funds" in the Statement of Changes In Fund Balances under the head "strategic fund". At the time of utilization of the grant amount against expenses incurred for running the emergency care units, the amount equivalent to grant amount utilized (which is based on utilization submitted for respective government) is transferred from the Statement of Changes In Fund Balances and is recognized in the Statement of Income and Expenditure as income under the head 'Strategic fund utilized'.

During the current year, the management has carried out an exercise to reconcile the amount of utilization submitted to the Government of Sindh in respect of prior years with the amount recognized in the Statement of Income and Expenditure under the head "strategic fund utilized".

As a result of this exercise, the management identified following:

- a) certain amounts were reported in the utilization submitted to the Government of Sindh in the prior years but were not recognised as income in the Statement of Income and Expenditure under 'strategic fund utilized'; and
- b) certain receipts were recognized as donation income instead of being treated as restricted funds.

The amounts identified as a result of above exercise have been restated as explained below.

Balances in the Statement of Financial Position for the years ended on June 30, 2019 and June 30, 2018 have been restated as follows:

	2019		2018	
	As previously reported	Restated Balance	As previously reported	Restated Balance
	Rupees			
Un-Restricted Funds				
General Fund	162,801,504	347,461,040	85,562,656	205,488,907
Restricted Funds				
Strategic fund	714,280,616	529,621,080	250,847,304	130,921,053

The amount recognized as income under the head 'Strategic fund utilized' in the Statement of Income and Expenditure are as follows:

	2019	
	As previously reported	Restated Balance
	Rupees	
Income	725,525,084	337,365,021
Strategic fund utilized	121,558,770	573,792,055
Surplus for the year	71,018,377	135,751,662

The restated amount to be recognized in the statement of cash flows is as under:

	2019	
	As previously reported	Restated Balance
	Rupees	
Surplus for the year	71,018,377	135,751,662
Funds received under restrictions	584,992,082	972,492,082
Utilization of strategic fund	121,558,770	573,792,055

5 OPERATING FIXED ASSETS

	June 30, 2020					
	Furniture and fixtures	Office equipment	Computer equipment	Medical equipment	Motor vehicle	Total
	Rupees					
At July 1, 2019						
Cost	16,609,858	47,693,670	30,478,874	50,922,898	2,290,500	147,995,800
Accumulated depreciation	(5,875,066)	(17,913,428)	(21,056,339)	(19,388,073)	(2,252,324)	(66,485,230)
Net book value	<u>10,734,792</u>	<u>29,780,242</u>	<u>9,422,535</u>	<u>31,534,825</u>	<u>38,176</u>	<u>81,510,570</u>
Additions during the year	4,839,918	30,063,270	8,828,160	30,292,066	-	74,023,414
Disposals (note 5.1)						
Cost	-	(2,637,364)	-	-	-	(2,637,364)
Accumulated Depreciation	-	2,594,091	-	-	-	2,594,091
	-	(43,273)	-	-	-	(43,273)
Depreciation charge for the year	(3,249,957)	(10,711,753)	(6,944,956)	(11,753,679)	(38,176)	(32,698,521)
Closing net book value	<u>12,324,753</u>	<u>49,088,486</u>	<u>11,305,739</u>	<u>50,073,212</u>	<u>-</u>	<u>122,792,190</u>
At June 30, 2020						
Cost	21,449,776	75,119,576	39,307,034	81,214,964	2,290,500	219,381,850
Accumulated depreciation	(9,125,023)	(26,031,090)	(28,001,295)	(31,141,752)	(2,290,500)	(96,589,660)
Net book value	<u>12,324,753</u>	<u>49,088,486</u>	<u>11,305,739</u>	<u>50,073,212</u>	<u>-</u>	<u>122,792,190</u>
Depreciation rate per annum	20%	20%	33%	20%	20%	
	June 30, 2019					
	Furniture and fixtures	Office equipment	Computer equipment	Medical equipment	Motor vehicle	Total
	Rupees					
At July 1, 2018						
Cost	17,926,840	37,089,970	28,787,923	37,393,911	2,290,500	123,489,144
Accumulated depreciation	(3,562,577)	(10,104,488)	(13,418,083)	(11,862,650)	(1,794,225)	(40,742,023)
Net book value	<u>14,364,263</u>	<u>26,985,482</u>	<u>15,369,840</u>	<u>25,531,261</u>	<u>496,275</u>	<u>82,747,121</u>
Additions during the year	1,210,121	11,405,605	1,973,903	14,647,557	-	29,237,186
Disposals						
Cost	(2,527,103)	(801,905)	(282,952)	(1,118,570)	-	(4,730,530)
Accumulated Depreciation	553,086	337,865	259,376	989,073	-	2,139,400
	(1,974,017)	(464,040)	(23,576)	(129,497)	-	(2,591,130)
Depreciation charge for the year	(2,865,575)	(8,146,805)	(7,897,632)	(8,514,496)	(458,099)	(27,882,607)
Closing net book value	<u>10,734,792</u>	<u>29,780,242</u>	<u>9,422,535</u>	<u>31,534,825</u>	<u>38,176</u>	<u>81,510,570</u>
At June 30, 2019						
Cost	16,609,858	47,693,670	30,478,874	50,922,898	2,290,500	147,995,800
Accumulated depreciation	(5,875,066)	(17,913,428)	(21,056,339)	(19,388,073)	(2,252,324)	(66,485,230)
Net book value	<u>10,734,792</u>	<u>29,780,242</u>	<u>9,422,535</u>	<u>31,534,825</u>	<u>38,176</u>	<u>81,510,570</u>
Depreciation rate per annum	20%	20%	33%	20%	20%	

5.1 Disposals during the year

Details of assets disposed off by the Trust during the year are as follows:

	Original cost	Accumulated depreciation	Net Book value	Sale proceeds	Gain on disposal	Mode of disposal	Particulars of buyer	Relationship with buyer
	Rupees							
Office Equipment	2,637,364	(2,594,091)	43,273	381,250	337,977	As per the Trust policy	Ahsan Brothers	N/A

5.2 The Trust's capitalizes certain assets purchased via funding received from its strategic partnerships with the Government of Sindh (GOS) and Government of Balochistan (GOB). The partnerships are governed by MOUs signed on July 4, 2017 and September 29, 2017 with the GOS and on June 24, 2019 with the GOB. The arrangements with GOS are for a period of 10 years extendable with consent of both parties, while arrangements with GOB are valid for three years, subject to yearly renewal by both parties and after three years they will be extendable with consent of both parties. The Trust has capitalized the assets as the substantial period of useful lives of these assets falls within the length of contract where the Trust will control the assets and receive the economic benefits flowing from them.

Purchase of the above assets is reflected in the income and expenditure account as part of 'Strategic fund utilized' and recorded as revenue when the Trust spends them on the purpose of the funding, i.e. to operate the Emergency Care Units. Depreciation on these assets is recorded on yearly basis.

	Note	2020 Rupees	2019 Rupees
6 INTANGIBLE ASSET			
Computer software	6.1	5,101,699	6,399,410
Software under implementation	6.2	1,600,000	-
		6,701,699	6,399,410

6.1 Computer Software

Particulars	Cost			Accumulated amortization			Carrying value		Annual rate of amortization %
	At July 1, 2019	Addition during the year	At June 30, 2020	At July 1, 2019	Charge for the year	At June 30, 2020	At June 30, 2020		
Computer software	6,582,250	1,113,615	7,695,865	182,840	2,411,326	2,594,166	5,101,699	33	
June 30, 2020	6,582,250	1,113,615	7,695,865	182,840	2,411,326	2,594,166	5,101,699		

Particulars	Cost			Accumulated amortization			Carrying value		Annual rate of amortization %
	At July 1, 2018	Addition during the year	At June 30, 2019	At July 1, 2018	Charge for the year	At June 30, 2019	At June 30, 2019		
Computer software	-	6,582,250	6,582,250	-	182,840	182,840	6,399,410	33	
June 30, 2019	-	6,582,250	6,582,250	-	182,840	182,840	6,399,410		

6.2 Software under implementation

This represents software under implementation at Emergency Units for the consumption of medicine and other consumables.

	Note	2020 Rupees	2019 Rupees
7 CONSUMABLES			
Balance as at July 1		26,505,393	24,951,454
Purchases during the year		231,466,259	146,660,170
Transfers / expired items		(3,331,365)	(3,498,655)
Consumed during the year		(200,764,439)	(141,607,576)
Balance as at June 30		53,875,848	26,505,393
8 ADVANCES, DEPOSITS AND PREPAYMENTS			
Advance to suppliers	8.1	15,122,294	1,280,075
Advance to staff		535,049	1,480,235
Deposits	8.2	960,580	954,580
Prepayments	8.3	547,958	3,220,778
		17,165,881	6,935,668
8.1 This represents advance given for the following purposes:			
Advance against construction / renovation of Emergency care units		12,398,700	265,102
Advance against maintenance expense - software		449,883	612,583
Promotional expenses		182,424	-
Others		2,091,287	402,390
		15,122,294	1,280,075
8.2 This represents security deposits given in relation to head office premises and water supply.			
	Note	2020 Rupees	2019 Rupees
8.3 This represents prepayments made for the following purposes:			
General insurance		542,248	188,792
Health insurance		-	2,940,301
Life insurance		-	85,688
Vehicle insurance		5,710	5,997
		547,958	3,220,778
9 INVESTMENTS			
Islamic term deposit receipts with banks - at amortized cost	9.1	300,000,000	545,500,000
Mutual funds - at FVTIE	9.2	24,806,778	55,549,533
		324,806,778	601,049,533
9.1 This includes investments made on behalf of Endowment fund. They carry return at rates ranging from 6.25% to 6.96% (2019: 6.14% to 12.43%) per annum and are due to mature in July 2020.			
9.2 This represents investments made on behalf of Endowment fund.			

9.2.1 Details of investment in mutual funds are as follows:

Particulars	2020			
	Number of units	Cost at June 30, 2020	Market value at June 30, 2020	Unrealized gain at June 30, 2020
		Rupees		
Meezan Islamic Income Fund	482,007	24,792,848	24,806,778	13,930

Particulars	2019			
	Number of units	Cost at June 30, 2019	Market value at June 30, 2019	Unrealized loss at June 30, 2019
		Rupees		
Nafa Islamic Allocation Fund	839,523	13,246,587	11,535,883	(1,710,704)
Meezan Financial Planning Fund	494,718	27,559,284	23,546,878	(4,012,406)
Al Ameen Islamic Fund	196,676	19,667,617	20,466,772	799,155
		60,473,488	55,549,533	(4,923,955)

	Note	2020 Rupees	2019 Rupees
10 CASH AND BANK BALANCES			
Cash in hand		307,020	171,913
Cash at banks:			
- Local currency			
Current accounts	10.1	109,916,471	42,063,164
Savings accounts	10.2	498,230,947	111,026,545
		608,147,418	153,089,709
- Foreign currency			
Savings account		251,382,277	324,119,339
		859,836,715	477,380,961

10.1 These include Zakat current accounts amounting to Rs. 109,916,429 (2019: Rs. 42,063,047).

10.2 These carry return at the rates ranging from 3.0% to 12.25% (2019: 3.70% to 10.29%) per annum.

	Note	2020 Rupees	2019 Rupees
11 STRATEGIC FUND			
Balance as at July 01		529,621,080	130,921,053
Received during the year	11.1	550,000,000	972,492,082
Utilized during the year	11.2	(678,900,293)	(573,792,055)
Balance as at June 30	11.3	400,720,787	529,621,080

11.1 This represents funds received during the year for construction and running operations of Emergency Care Units in Pakistan.

11.2 Represents utilisation of funds in meeting operational expenses of Emergency Care Units in CHK, NICH, SGHK, ASH, NWB, LKN, LGH, GMMMC, LUMHS and CHQ.

11.3 The management intends to utilize these funds for meeting the expenditures of Emergency Care Units in Pakistan.

	Note	2020 Rupees	2019 Rupees
12 DEFERRED INCOME RELATED TO OPERATING FIXED ASSETS			
Balance as at July 1		1,305,671	3,453,563
Amortization during the year		<u>(1,273,042)</u>	<u>(2,147,892)</u>
Balance as at June 30		<u><u>32,629</u></u>	<u><u>1,305,671</u></u>

13 CREDITORS, ACCRUED AND OTHER LIABILITIES

Creditors		33,152,394	39,696,626
Accrued liabilities		32,850,998	15,066,922
Others	13.1	4,408,738	255,054
		<u><u>70,412,130</u></u>	<u><u>55,018,602</u></u>

13.1 This includes retention money withheld at the rate of 5% (2019: 5%) on the amount of invoices paid to contractors.

14 CONTINGENCIES AND COMMITMENTS

There are no contingencies and commitments as at June 30, 2020 (June 30, 2019: Nil).

15 MAJOR SOURCES OF CONTRIBUTIONS

Major contributors of the Trust during the year are as follows:

	2020 Rupees	2019 Rupees
Government of Sindh	500,000,000	678,125,000
Government of Balochistan	50,000,000	50,000,000
ChildLife America	335,291,820	161,783,165
M/S Nutrico Pakistan Pvt. Ltd.	17,000,000	4,500,000
Mr Imran Rauf	17,498,738	32,215,037
Mr Mustafa Kassam	11,587,500	10,590,000
Mr Mohammad Shoaib	7,000,000	15,650,000
Lucky Textile Mills Ltd	9,079,800	30,065,000
Grupo Karims Foundation	4,658,160	10,554,300
Hanif Adamjee Charitable Trust	2,546,950	4,951,850
Aftab Adamjee Trust	2,597,017	2,750,000

16 INCOME	Note	2020 Rupees	2019 Rupees
Donations			
Received in cash	16.1	328,985,448	17,785,181
Received in kind	16.2	22,470,915	18,782,451
Zakat			
Operating expenses	16.3	146,172,362	183,057,511
Operating expenses clinics	18	37,136,747	47,077,100
Amortization of deferred income related to operating fixed assets		1,273,042	2,147,892
Other income	16.4	60,648,053	68,514,886
		596,686,567	337,365,021

16.1 Grants received from the Government of Sindh during the year ended June 30, 2019 have been reclassified as per note 4.17.

16.2 This represents medicines received from CHK, NICH, SGHK, ASH, NWB, LKN, LGH, GMMMC, LUMHS and CHQ for Emergency Care Units operated by the Trust.

16.3 This represents actual amount transferred to income in accordance with approval received from the Committee. During the year, 15.2% (2019: 27%) of operating expenses (excluding depreciation) have been utilized from Zakat fund.

16.4 Other income	Note	2020 Rupees	2019 Rupees
Income:			
- Profit on bank deposits		25,679,526	4,538,212
- Gain / (loss) on sale of fixed assets		372,977	(660,063)
- Exchange (loss) / gain		(12,647,437)	56,218,261
- Income from investments	16.4.1	47,242,987	8,418,476
		60,648,053	68,514,886

16.4.1 Income from investments

Term deposit receipts	47,411,382	13,969,016
Realised loss on Islamic mutual funds investments	(1,607,284)	-
Unrealised gain / (loss) on revaluation of investments classified as 'financial assets at fair value through income or expenditure' - net	13,930	(5,550,540)
Dividend income	1,424,959	-
	47,242,987	8,418,476

17 SALARIES AND BENEFITS

Salaries and benefits include Rs. 13.97 million (2019: Rs. 11.47 million) in respect of employees' provident fund.

The following information is based on un-audited financial statements of the Fund. The funds have been kept in Meezan Islamic Income Fund (2019: Meezan Capital Preservation Plan).

	2020	2019
Cost of investments made (Rs.)	46,616,923	24,556,269
Percentage of investments made	100%	100%
Fair value of investments (Rs.)	46,648,007	24,415,254
Size of the fund – Total assets		
<i>Money Market</i>	16.97%	29.84%
<i>Fund of Funds</i>	83.03%	70.16%

18 PATIENT CONSULTATION

This include charges paid by the Trust to SINA Trust for treatment of children @ Rs. 403 (2019: @ Rs. 350) plus actual lab charges per patient at the clinics being managed by SINA Trust in the urban slums of Karachi. Funds utilized from Zakat fund amount to Rs. 37.14 million (2019: Rs. 47.08 million) against Zakat eligible patients.

19 COMMUNICATION

This includes resource mobilization, fund raising and advertisement cost for Emergency Care Units.

	2020 Rupees	2019 Rupees
20 AUDITORS' REMUNERATION		
Annual audit fee	850,000	200,000
Out of pocket expense	85,000	48,000
Sales tax	85,650	16,000
	1,020,650	264,000
21 OTHERS		
Head office rent expense	2,127,992	1,930,498
Bank charges	199,948	1,649,884
Cartage expense	1,948,367	1,419,321
Miscellaneous	4,907,808	5,034,495
	9,184,115	10,034,198

22 TAXATION

The Trust has been approved as a non-profit organization under Section 2(36)(c) of the Income Tax Ordinance, 2001 (the Ordinance). The Trust is allowed tax credit equal to 100% of the tax payable including minimum tax and final taxes, under section 100C of the Ordinance. The management intends to avail a tax credit equal to 100% of the tax payable. Accordingly, no tax charge has been recorded in the financial statements.

As per section 100C of the Income Tax Ordinance, 2001, non profit organisations, trusts or welfare organisations as mentioned in sub section 2 of section 100C shall be allowed a tax credit equal to the one hundred percent of the tax payable, including minimum and final tax payable under any of the provisions of the Income Tax Ordinance, 2001, subject to the following conditions, namely:

- (a) return has been filed;
- (b) tax required to be deducted or collected has been deducted or collected and paid; and
- (c) withholding tax statements for the immediately preceding tax year have been filed.

The operations of the Trust fall within the purview of section 100C of the Income Tax Ordinance, 2001 and the tax credit of hundred percent is allowed under section 100C of the Income Tax Ordinance, 2001 in respect of tax payable including minimum and final taxes payable and consequently no charge has been recognised in these financial statements

23 TRANSACTIONS WITH RELATED PARTIES

The related parties of the Trust comprise of employees' provident fund, trustees of the Trust, associated undertakings with common trustees and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Trust. The Trust considers Chief Executive Officer, Director Finance and Director Clinical Affairs as its key management personnel. Transactions with related parties not shown elsewhere in financial statements are as follows:

Relationship with the Trust	Nature of Transaction	2020 Rupees	2019 Rupees
SINA Trust (Dr. Naseeruddin Mahmood is a common Trustee)	Payments made to SINA Trust for patient consultation	47,805,439	59,869,050
ChildLife America (Mr. Osman Rashid is a common Trustee)	Donations and Zakat received	335,291,820	174,731,551
Dr. Ahson Rabbani (Chief Executive Officer)	Donations received	649,125	-

23.1 Remuneration of Chief Executive officer and Directors

	2020		2019	
	Chief Executive Officer	Directors	Chief Executive Officer	Directors
	Rupees			
Gross salary (net of deductions)	10,758,978	8,986,500	9,912,798	12,105,934
Allowances and reimbursements	486,533	595,039	399,422	946,310
Provident fund contribution	661,011	555,167	598,290	710,681
	11,906,522	10,136,706	10,910,510	13,762,925
Number of persons	1	2	1	3

24 NUMBER OF EMPLOYEES

	2020 Number	2019 Number
- At June 30	702	594
- Average during the year	648	589

25 FINANCIAL INSTRUMENTS BY CATEGORIES

		June 30, 2020		
	Note	At amortised cost	At fair value through income and expenditure	Total
Rupees				
Financial assets				
Deposits	8	960,580	-	960,580
Investments	9	300,000,000	24,806,778	324,806,778
Other receivables		4,508,775	-	4,508,775
Cash and bank balances	10	859,836,715	-	859,836,715
		<u>1,165,306,070</u>	<u>24,806,778</u>	<u>1,190,112,848</u>

		June 30, 2020		
	Note	At fair value through income and expenditure	Total	
Rupees				
Financial liabilities				
Creditors, accrued and other liabilities	13	<u>70,468,542</u>	<u>70,468,542</u>	

		June 30, 2019		
	Note	At amortised cost	At fair value through income and expenditure	Total
Rupees				
Financial assets				
Deposits	8	954,580	-	954,580
Investments	9	545,500,000	55,549,533	601,049,533
Other receivables		4,494,372	-	4,494,372
Cash and bank balances	10	477,380,961	-	477,380,961
		<u>1,028,329,913</u>	<u>55,549,533</u>	<u>1,083,879,446</u>

		June 30, 2019		
	Note	At amortised cost	Total	
Rupees				
Financial liabilities				
Creditors, accrued and other liabilities	13	<u>55,018,272</u>	<u>55,018,272</u>	

26 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Board of Trustees has overall responsibility for the establishment and oversight of the Trust's financial risk management. The responsibility includes developing and monitoring the Trust's risk management policies. To assist the Board in discharging its oversight responsibility, management has been made responsible for identifying, monitoring and managing the Trust's financial risk exposures. The Trust's exposure to the risks associated with the financial instruments and the risk management policies and procedures adopted by it are summarized as follows:

26.1 Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Credit risk arises from the inability of the issuers of the instruments, relevant financial institution or counter parties, in case of placements or other arrangements, to fulfill their obligations.

Exposure to credit risk

Credit risk of the Trust mainly arises from balances with banks, deposits and other receivables. The maximum exposure to credit risk at the reporting date is as follows:

	2020 Rupees	2019 Rupees
Deposits	960,580	954,580
Other receivables	4,412,521	2,477,564
Investments in term deposit receipts	300,000,000	545,500,000
Investments in mutual funds	24,806,778	55,549,533
Bank balances	859,836,715	477,380,961
	1,190,016,594	1,081,862,638

For deposits, the management does not expect to incur material losses and considers that such amount is receivable upon termination of contract. For other receivables (includes accrued markup), bank balances and investment in term deposit receipts with banks, financial institutions with strong credit ratings are accepted. Credit risk on bank balances is limited as these are placed with banks having good credit ratings. Investments in mutual funds are placed with funds having good credit ratings assigned by credit rating agencies. The credit quality of banks as per credit rating agencies are as follows:

Name of banks	Rating	
	Short-term	Long-term
Habib Bank Limited	A1+	AAA
Meezan Bank Limited	A1+	AA+
Bank Al-Habib Limited	A1+	AA+
Dubai Islamic Bank Limited	A1+	AA

The ratings of mutual funds in which the Trust held investments as at reporting dates are as follows:

	2020	2019
MFPF – Meezan Asset Allocation Plan – I	N/A	Not rated
UBL – Al Ameen Islamic Active Principal Preservation Plan	N/A	Not rated
NBP Islamic Izafa Sarmaya Fund	N/A	4-star
Meezan Islamic Income Fund	A(f)	N/A

26.2 Liquidity risk

Liquidity risk is the risk that the Trust will not be able to meet its financial obligations as they fall due. To guard against the risk, the Trust has diversified funding sources and assets are managed with liquidity in mind, maintaining a healthy balance of cash and cash equivalents.

The following are the contractual maturities of financial liabilities:

	2020		
	Contractual cash flows	Upto one year	More than one year
	Rupees		
Non-derivative financial liabilities			
Creditors, accrued and other liabilities	70,468,542	70,468,542	-
	2019		
	Contractual cash flows	Upto one year	More than one year
	Rupees		
Non-derivative financial liabilities			
Creditors, accrued and other liabilities	55,018,272	55,018,272	-

26.3 Market risk

Market risk is the risk that changes in market price, such as currency exchange rates and interest rates will affect the Trust's income or the value of its holdings of financial instruments.

Market risk comprises of three types of risks: currency risk, interest rate risk and other price risk.

26.3.1 Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Foreign currency risk arises mainly due to conversion of foreign currency assets and liabilities into local currency. The Trust monitors exchange rates on a regular basis.

As at the reporting date, the Trust is exposed to currency risk on its foreign currency bank account:

	2020 Rupees	2019 Rupees
Foreign currency bank account	251,382,277	324,119,339

The following exchange rates have been applied:

	Average rates		Reporting date rates	
	2020 Rupees	2019 Rupees	2020 Rupees	2019 Rupees
USD to PKR	158.77	136.40	168.05	163.50

As at the reporting date, if the Rupee is strengthened / weakened by 10% against the US dollar, with all other variables held constant, surplus for the year and total funds would have been lower/higher by Rs. 25.14 million (June 30, 2019: Rs. 32.41 million) mainly as a result of net foreign exchange loss / gain on translation of foreign currency bank account. This analysis assumes that all other variables, in particular interest rates, remain constant. The sensitivity analysis is performed on the same basis as for 2019.

26.3.2 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Sensitivity analysis for variable rate instruments:

As at the reporting date, the Trust has the following variable interest bearing assets where interest rate risk may arise due to fluctuations in the rates:

Financial assets	2020 Rupees	2019 Rupees
Variable rate instruments		
Savings accounts	749,613,224	435,145,884
	<u>749,613,224</u>	<u>435,145,884</u>

With all other variables held constant, in case of 100 basis points increase / decrease in applicable rates at the last repricing date, the surplus of income over expenditure and total funds would have been higher / lower by Rs. 0.63 million (2019: 0.36 million).

26.3.3 Price risk

This is the risk that the fair value of or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate or currency risk) whether those changes are caused by factors specific to the individual financial instrument or its issuer or factors affecting similar financial instruments traded in the market. The Trust's investments in mutual funds as at the year end exposes it to price risk. The management monitors the fluctuations in the prices of its investments on a regular basis. As at June 30, 2020, if the prices of the mutual funds had increased / decreased by 10%, with all other variables held constant, the surplus for the year would have been higher / lower by Rs. 2.48 million (2019: 5.55 million) as a result of unrealized appreciation / diminution on re-measurement of investments.

27 FUND MANAGEMENT

The objective of the Trust when managing funds is to safeguard its ability to continue as a going concern so that it can invest in Shariah compliant profitable investments and earn benefits which in turn, can help the Trust to grow and contribute to its objectives; and to maintain a strong fund base to support the sustained development of the Trust and to maintain confidence of donors, creditors and market.

28 FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

Fair value hierarchy

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Trust does not hold any financial instrument which can be classified under the above mentioned levels except for investment in Islamic mutual funds as follows:

	2020			
	Level 1	Level 2	Level 3	Total
	Rupees			
Investment in Islamic mutual funds	-	24,806,778	-	24,806,778
	2019			
	Level 1	Level 2	Level 3	Total
	Rupees			
Investment in Islamic mutual funds	-	55,549,533	-	55,549,533

There were no transfers between the levels during the year.

29 RECLASSIFICATION

Comparative figures have been re-arranged and re-classified for the purpose of better presentation, the effect of which is not material.

30 GENERAL

30.1 Rounding off

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

30.2 Effects of COVID-19 pandemic

On March 11, 2020, the World Health Organisation made an assessment that the outbreak of a coronavirus (COVID-19) can be characterised as a pandemic. As a result, businesses have subsequently been affected amongst others with temporary suspension of travel, and closure of recreation and public facilities.

To alleviate the negative impact of the COVID-19 pandemic, the Government of Pakistan, the State Bank of Pakistan and the Securities & Exchange Commission of Pakistan (SECP) have taken measures and issued directives to support businesses, including extensions of deadlines, facilitating continued business through social-distancing and easing pressure on credit and liquidity in the market.

The Trust has made an assessment in order to evaluate the impact of COVID-19 pandemic over the operations and surplus of the Trust as well as a going concern assessment. As a result of such assessment, the management has not identified any adverse impact on the surplus, liquidity and continuity of the Trust due to COVID-19 pandemic situation. Further, the management believes that there is no material impact of COVID-19 on any of the financial statement line item.

31 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue by the Board of Trustees on February 11, 2021.



Trustee



Trustee



ChildLife Foundation

Six Years' Vertical Analysis

OPERATING & FINANCIAL TREND:

	2020	%	2019	%	2018	%	2017	%	2016	%	2015	%
Income:												
Received in Cash*	328,985,448	25.79%	17,785,181	1.95%	259,724,293	33.67%	115,775,411	32.24%	99,089,360	32.77%	45,242,668	22.84%
Received in Kind	22,470,915	1.76%	18,782,451	2.06%	35,350,462	4.58%	32,683,481	9.10%	19,056,317	6.30%	18,910,316	9.55%
Zakat Utilization - Operating Expenses	146,172,362	11.46%	183,057,511	20.09%	129,855,029	16.84%	174,655,875	48.63%	150,944,428	49.92%	115,387,411	58.26%
Zakat Utilization - Clinics	37,136,747	2.91%	47,077,100	5.17%	45,524,325	5.90%	31,979,573	8.90%	29,289,433	9.69%	14,381,364	7.26%
Deferred income - Operating Fixed Assets	1,273,042	0.10%	2,147,892	0.24%	4,289,202	0.56%	4,052,312	1.13%	4,019,988	1.33%	4,141,731	2.09%
Other income	60,648,053	4.75%	68,514,886	7.52%	17,482,882	2.27%	-	0.00%	-	0.00%	-	0.00%
Utilized from Strategic Fund*	678,900,293	53.22%	573,792,055	62.97%	279,078,947	36.18%	-	0.00%	-	0.00%	-	0.00%
Total Income	1,275,586,860	100.00%	911,157,076	100.00%	771,305,140	100.00%	359,146,652	100.00%	302,399,526	100.00%	198,063,490	100.00%
Expenses:												
Salaries and benefits	573,385,847	54.80%	454,379,657	58.60%	239,711,670	40.61%	155,362,697	43.31%	109,482,843	37.87%	73,549,822	37.28%
Medicines consumed	200,764,439	19.19%	141,607,576	18.26%	90,905,093	15.40%	96,071,210	26.78%	90,017,339	31.14%	65,916,314	33.41%
Patient consultation	47,805,439	4.57%	59,869,050	7.72%	56,379,994	9.55%	43,656,954	12.17%	36,431,439	12.60%	20,650,216	10.47%
Project renovation	95,384,849	9.12%	8,470,294	1.09%	138,853,259	23.52%	23,526,157	6.56%	24,396,593	8.44%	13,721,681	6.96%
Depreciation & Amortization	35,109,847	3.36%	28,065,447	3.62%	13,726,771	2.33%	9,862,235	2.75%	6,917,233	2.39%	5,320,009	2.70%
Supplies and consumables	47,232,432	4.51%	40,027,414	5.16%	13,076,153	2.22%	7,482,683	2.09%	5,613,509	1.94%	4,077,611	2.07%
Repairs and maintenance	11,297,071	1.08%	11,310,936	1.46%	8,537,256	1.45%	5,591,512	1.56%	4,814,762	1.67%	3,303,495	1.67%
Travelling expense	10,420,486	1.00%	5,377,212	0.69%	8,126,637	1.38%	5,887,456	1.64%	3,252,645	1.13%	2,498,850	1.27%
Programmatic activities and preventive health care	417,136	0.04%	848,255	0.11%	1,350,278	0.23%	259,004	0.07%	-	0.00%	2,630	0.00%
Communication and advertisement	6,749,358	0.65%	8,037,368	1.04%	8,581,534	1.45%	4,535,552	1.26%	3,814,800	1.32%	4,402,772	2.23%
Utilities	7,068,119	0.68%	5,847,671	0.75%	3,591,787	0.61%	3,097,720	0.86%	1,705,667	0.59%	1,453,804	0.74%
Legal and professional	408,668	0.04%	1,266,336	0.16%	440,351	0.07%	953,060	0.27%	367,296	0.13%	135,476	0.07%
Auditors' remuneration	1,020,650	0.10%	264,000	0.03%	264,000	0.04%	264,000	0.07%	264,000	0.09%	236,000	0.12%
Others	9,184,115	0.88%	10,034,198	1.29%	6,762,149	1.15%	2,199,227	0.61%	1,999,863	0.69%	2,012,434	1.02%
Total Expenses	1,046,248,456	100.00%	775,405,414	100.00%	590,306,932	100.00%	359,749,467	100.00%	289,077,989	100.00%	197,281,114	100.00%
Surplus/(deficit) for the year transferred to general fund	229,338,404		135,751,662		180,998,208		397,185		13,321,537		782,376	

* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17

FINANCIAL POSITION:

	2020	%	2019	%	2018	%	2017	%	2016	%	2015	%
Assets:												
Operating Fixed Assets	129,493,889	9.32%	87,909,980	7.30%	82,747,121	11.86%	26,057,292	6.50%	22,574,468	8.97%	15,544,039	7.99%
Consumables	53,875,848	3.88%	26,505,393	2.20%	24,951,454	3.58%	6,817,880	1.70%	5,873,342	2.33%	3,711,883	1.91%
Advances, deposits and prepayments	17,165,881	1.24%	6,935,668	0.58%	26,014,597	3.73%	2,596,179	0.65%	281,947	0.11%	226,066	0.12%
Investments	324,806,778	23.37%	601,049,533	49.91%	372,770,004	53.43%	260,990,714	65.06%	144,591,742	57.43%	2,055,239	1.06%
Other receivables	4,508,775	0.32%	4,494,372	0.37%	2,767,536	0.40%	1,275,716	0.32%	1,121,779	0.45%	106,000,000	54.51%
Cash and bank balances	859,836,715	61.87%	477,380,961	39.64%	188,449,717	27.01%	103,432,247	25.78%	77,347,022	30.72%	66,933,982	34.42%
Total Assets	1,389,687,886	100.00%	1,204,275,907	100.00%	697,700,429	100.00%	401,170,028	100.00%	251,790,300	100.00%	194,471,209	100.00%
Funds:												
Inception contribution	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.01%
Zakat fund	109,916,429	8.33%	42,063,047	3.66%	35,333,877	5.82%	44,213,911	11.94%	39,474,966	17.65%	46,457,296	28.32%
General fund*	576,967,839	43.73%	347,461,040	30.27%	205,488,907	33.87%	24,490,699	6.62%	24,093,513	10.77%	10,771,977	6.57%
Endowment fund	231,628,072	17.56%	228,796,467	19.33%	235,016,938	38.73%	212,220,421	57.33%	160,096,285	71.58%	106,786,055	65.10%
Unrealized gain on available for sale investment	-	0.00%	-	0.00%	-	0.00%	4,265,996	1.15%	-	0.00%	-	0.00%
Strategic fund*	400,720,787	30.38%	529,621,080	46.14%	130,921,053	21.58%	85,000,000	22.98%	-	0.00%	-	0.00%
Total Funds	1,319,243,127	100.00%	1,147,951,634	100.00%	606,770,775	100.00%	370,201,027	100.00%	223,674,764	100.00%	164,025,328	100.00%
Liabilities:												
Deferred income related to operating fixed assets	32,629	0.05%	1,305,671	2.32%	3,453,563	3.80%	7,712,548	24.90%	7,842,153	27.89%	9,430,435	30.97%
Creditors, accrued and other liabilities	70,412,130	99.95%	55,018,602	97.68%	87,476,091	96.20%	23,256,453	75.10%	20,273,383	72.11%	21,015,446	69.03%
Total Liabilities	70,444,759	100.00%	56,324,273	100.00%	90,929,654	100.00%	30,969,001	100.00%	28,115,536	100.00%	30,445,881	100.00%
Total Funds & Liabilities	1,389,687,886		1,204,275,907		697,700,429		401,170,028		251,790,300		194,471,209	

* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17.

ChildLife Foundation

Six Years' Horizontal Analysis

OPERATING & FINANCIAL TREND:	Amount in PKR						% Variation				
	2020	2019	2018	2017	2016	2015	20vs19	19vs18	18vs17	17vs16	16vs15
Income:											
Received in Cash*	328,985,448	17,785,181	259,724,293	115,775,411	99,089,360	45,242,668	1749.77%	-93.15%	124.33%	16.84%	119.02%
Received in Kind	22,470,915	18,782,451	35,350,462	32,683,481	19,056,317	18,910,316	19.64%	-46.87%	8.16%	7.51%	0.77%
Zakat Utilization - Operating Expenses	146,172,362	183,057,511	129,855,029	174,655,875	150,944,428	115,387,411	-20.15%	40.97%	-25.65%	15.71%	30.82%
Zakat Utilization - Clinics	37,136,747	47,077,100	45,524,325	31,979,573	29,289,433	14,381,364	-21.12%	3.41%	42.35%	9.18%	103.66%
Deferred income - Operating Fixed Assets	1,273,042	2,147,892	4,289,202	4,052,312	4,019,988	4,141,731	-40.73%	-49.92%	5.85%	0.80%	-29.4%
Other income	60,648,053	68,514,886	17,482,882	-	-	-	-11.48%	291.90%	0.00%	0.00%	0.00%
Utilized from Strategic Fund*	678,900,293	573,792,055	279,078,947	-	-	-	18.32%	105.60%	0.00%	0.00%	0.00%
Total Income	1,275,586,860	911,157,076	771,305,140	359,146,652	302,399,526	198,063,490	40.00%	18.13%	114.76%	18.77%	52.68%
Expenses:											
Salaries and benefits	573,385,847	454,379,657	239,711,670	155,362,697	109,482,843	73,549,822	26.19%	89.55%	54.29%	41.91%	48.86%
Medicines consumed	200,764,439	141,607,576	90,905,093	96,071,210	90,017,339	65,916,314	41.78%	55.78%	-5.38%	6.73%	36.56%
Patient consultation	47,805,439	59,869,050	56,379,994	43,656,954	36,431,439	20,650,216	-20.15%	6.19%	291.4%	19.83%	76.42%
Project renovation	95,384,849	8,470,294	138,853,259	23,526,157	24,396,593	13,721,681	1026.11%	-93.90%	490.21%	-3.57%	77.80%
Depreciation & Amortization	35,109,847	28,065,447	13,726,771	9,862,235	6,917,233	5,320,009	25.10%	104.46%	39.19%	42.57%	30.02%
Supplies and consumables	47,232,432	40,027,414	13,076,153	7,482,683	5,613,509	4,077,611	18.00%	206.11%	74.75%	33.30%	37.67%
Repairs and maintenance	11,297,071	11,310,936	8,537,256	5,591,512	4,814,762	3,303,495	-0.12%	32.49%	52.68%	16.13%	45.75%
Travelling expense	10,420,486	5,377,212	8,126,637	5,887,456	3,252,645	2,498,850	93.79%	-33.83%	38.03%	81.01%	30.17%
Programmatic activities and preventive health care	417,136	848,255	1,350,278	259,004	-	2,630	-50.82%	-37.18%	421.33%	0.00%	-100.00%
Communication and advertisement	6,749,358	8,037,368	8,581,534	4,535,552	3,814,800	4,402,772	-16.03%	-6.34%	89.21%	18.89%	-13.35%
Utilities	7,068,119	5,847,671	3,591,787	3,097,720	1,705,667	1,453,804	20.87%	62.81%	15.95%	81.61%	17.32%
Legal and professional	408,668	1,266,336	440,351	953,060	367,296	135,476	-67.73%	187.57%	-53.80%	159.48%	171.12%
Auditors' remuneration	1,020,650	264,000	264,000	264,000	264,000	236,000	286.61%	0.00%	0.00%	0.00%	11.86%
Others	9,184,115	10,034,198	6,762,149	2,199,227	1,999,863	2,012,434	-8.47%	48.39%	207.48%	9.97%	-0.62%
Total Expenses	1,046,248,456	775,405,414	590,306,932	358,749,467	289,077,989	197,281,114	34.93%	31.36%	64.55%	24.10%	46.53%
Surplus/(deficit) for the year transferred to general fund	229,338,404	135,751,662	180,998,208	397,185	13,321,537	782,376	68.94%	-25.00%	45470.25%	-97.02%	160270%
* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17.											
FINANCIAL POSITION:											
	2020	2019	2018	2017	2016	2015	20vs19	19vs18	18vs17	17vs16	16vs15
Assets:											
Operating Fixed Assets	129,493,889	87,909,980	82,747,121	26,057,292	22,574,468	15,544,039	47.30%	6.24%	217.56%	15.43%	45.23%
Consumables	53,875,848	26,505,393	24,951,454	6,817,880	5,873,342	3,711,883	103.26%	6.23%	265.97%	16.08%	58.23%
Advances, deposits and prepayments	17,165,881	6,935,668	26,014,597	2,596,179	281,947	226,066	147.50%	-73.34%	902.03%	820.80%	24.72%
Investments	324,806,778	601,049,533	372,770,004	260,990,714	144,591,742	2,055,239	-45.96%	61.24%	42.83%	80.50%	6935.28%
Other receivables	4,508,775	4,494,372	2,767,536	1,275,716	1,121,779	106,000,000	0.32%	62.40%	116.94%	13.72%	-98.94%
Cash and bank balances	859,836,715	477,380,961	188,449,717	103,432,247	77,347,022	66,933,982	80.12%	153.32%	82.20%	33.72%	15.56%
Total Assets	1,389,687,886	1,204,275,907	697,700,429	401,170,028	251,790,300	194,471,209	15.40%	72.61%	73.92%	59.33%	29.47%
Funds:											
Inception contribution	10,000	10,000	10,000	10,000	10,000	10,000	0.00%	0.00%	0.00%	0.00%	0.00%
Zakat fund	109,916,429	42,063,047	35,333,877	44,213,911	39,474,966	46,457,296	161.31%	19.04%	-20.08%	12.00%	-15.03%
General fund*	576,967,839	347,461,040	205,488,907	24,490,699	24,093,513	10,771,977	158.96%	90.27%	249.37%	1.65%	123.67%
Endowment fund	231,628,072	228,796,467	235,016,938	212,220,421	160,096,285	106,786,055	1.24%	-2.11%	10.13%	32.56%	49.92%
Unrealized gain on available for sale investment	-	-	-	4,265,996	-	-	0.00%	-100.00%	-69.61%	0.00%	0.00%
Strategic fund*	400,720,787	529,621,080	130,921,053	85,000,000	-	-	-22.15%	184.75%	195.11%	0.00%	0.00%
Total Funds	1,319,243,127	1,147,951,634	606,770,775	370,201,027	223,674,764	164,025,328	14.92%	89.19%	63.90%	65.51%	36.37%
Liabilities:											
Deferred income related to operating fixed assets	32,629	1,305,671	3,453,563	7,712,548	7,842,153	9,430,435	-97.50%	-62.19%	-55.22%	-1.65%	-16.84%
Creditors, accrued and other liabilities	70,412,130	55,018,602	87,476,091	23,256,453	20,273,383	21,015,446	27.98%	-37.10%	276.14%	14.71%	-3.53%
Total Liabilities	70,444,759	56,324,273	90,929,654	30,969,001	28,115,536	30,445,881	25.07%	-38.06%	193.62%	10.15%	-7.65%
Total Funds & Liabilities	1,389,687,886	1,204,275,907	697,700,429	401,170,028	251,790,300	194,471,209	15.40%	72.61%	73.92%	59.33%	29.47%
* Re-stated figures for FY 2018 and 2019 in accordance with financial disclosures note 4.17.											

How you can help



If you share our zeal to make lives better in our country, you can contribute to ChildLife Foundation by donating any amount that you deem appropriate.

Ways to Donate

\$7 (Rs. 1000)

Life Saving Treatment for 1 child in an Emergency Room

\$1,000 (Rs. 150,000)

Save 150 children in an Emergency Room

\$10,000 (Rs. 1,500,000)

Sponsor 1 ER bed (1500 children) in an Emergency Room for one year

\$50,000 (Rs. 7,500,000)

Sponsor a Wing (5 beds) treating 7500 children in an Emergency Room for one year

\$150,000 (Rs. 22,500,000)

Sponsor a Block (15 beds) treating 22,500 children in an Emergency Room for one year

Donations in Pakistan

THROUGH CHECKS

You can mail checks to "ChildLife Foundation"
172-B, 1st Floor, Najeeb Center,
Shahrah-e-Quaideen, P.E.C.H.S,
Karachi, Pakistan

THROUGH CREDIT CARD

Log on to www.childlifefoundation.org
for more details

THROUGH BANK TRANSFER

Donation Account:
Bank Al Habib Limited
Title of Account: ChildLife Foundation
Account # 5006-0071-000045-01-6
Bank: Bank Al Habib Limited
Branch: Islamic Banking Shaheed-e-Millat
IBAN Number: PK96BAHL5006007100004501

ZAKAT ACCOUNT

Bank Al Habib Limited
Title of Account: ChildLife Foundation (Zakat Funds)
Account # 5006-0081-000046-01-9
Bank: Bank Al Habib Limited
Branch: Islamic Banking Shaheed-e-Millat
IBAN Number: PK67BAHL5006008100004601

USD ZAKAT ACCOUNT:

Bank Al Habib Limited
Title of Account: ChildLife Foundation (USD Zakat Funds)
Account Number: 1001-0419-170425-75-9
Branch: Main Branch Karachi
Swift Code: BAHLPKKA
IBAN Number: PK83BAHL1001041917042575

Donations made in Pakistan are tax-exempt and Zakat utilization is as per Shariah compliance.

Donations in USA

THROUGH CHECKS

Mail Checks in the name of 'ChildLife Foundation America' to our US volunteer:

Salem Suriya
ChildLife Representative
15757 Pines Blvd, STE 038
Pembroke Pines, FL 33027

THROUGH CREDIT CARD

<http://bit.ly/childpk>

STOCK DONATION

Log on to www.stockdonator.com and enter the Stock Symbol and Quantity, and your personal and brokerage information

DOUBLE YOUR DONATION – CORPORATE MATCHING

Double your donation by Matching Program through your employer.

Please visit www.doublethedonation.com to get information regarding your employer's matching program and eligibility criteria.

You can contact our attorney Mr. Yasir Billoo at ybilloo@intlpartners.com with any further queries regarding matching.

Donations made in USA are tax exempt.

ChildLife Foundation America Inc. is a registered 501(c)3 organization. EIN: 81-3687828.

Zakat utilization is as per Shariah compliance.

Donations in Canada

THROUGH CHECKS

Mail checks to "IDRF" with a note "ChildLife Foundation" in the memo to

Zohair Zakaria
Unit 24, 3170 Ridgeway Drive
Mississauga ON L5L5R4
Canada

THROUGH CREDIT CARD

Log on to www.idrf.com and specify ChildLife Foundation in the Comments section

Donations made in Canada are tax deductible through our partner International Development & Relief Fund (IDRF),

to a recognized Canadian charity with Charitable Registration # # 132543005RR0001.

Zakat utilization is as per Shariah compliance.



- ڈاکٹر شاداب احسانی

محدود کر نہ ذہن کی ہنگامہ خیزیاں
وہ آئینہ تراش کہ دنیا دکھائی دے

منزل سے آگے بڑھ کر منزل تلاش کر

مل جائے تجھ کو دریا تو سمندر تلاش کر

۔ علامہ اقبال



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www.childlifefoundation.org