

PUR UMEED SOCIETY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2025



Independent Auditor's Report to the Executive Committee of PUR UMEED SOCIETY

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statement of **PUR UMEED SOCIETY** (the Society), which comprise the Statement of financial position, Income and Expenditure Account, Statement of Changes in General Fund, Statement of Cashflows and notes to the financial statements for the year ending December 31, 2025 (Here-in after referred to as, Financial Statements)

In our opinion, the accompanying financial statements of the **PUR UMEED SOCIETY** are prepared, in all material respects, in accordance with approved accounting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with 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 Statement section of our report. We are independent of the Society 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.

Responsibilities of Executive Committee for the Financial Statements

The Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting standards as applicable in Pakistan and for such internal control as the Committee 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, Committee is responsible for assessing the Society'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 the Committee either intend to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 a 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.

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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:

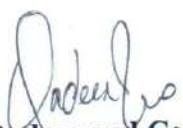
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Committee.
- Conclude on the appropriateness of Society'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 Society'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 Society to cease to continue as a going concern.

We communicate with the Executive Committee 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.

The engagement partner on the audit resulting in this independent auditor's report is **Salahuddin Mahmood, FCA**.

Lahore,
Dated: January 14, 2026

UDIN: AR202510809jgh0minl2


Qadeer and Company,
Chartered Accountants



PUR UMEED SOCIETY
 STATEMENT OF FINANCIAL POSITION
 AS AT DECEMBER 31, 2025

	NOTE	2025 RUPEES	2024 RUPEES
FUND AND LIABILITIES			
ACCUMULATED FUND		24,399,578	26,343,652
CURRENT LIABILITIES			
Accrued and other liabilities	4	934,743	783,762
		934,743	783,762
CONTINGENCIES & COMMITMENTS	5	-	-
Total		<u>25,334,320</u>	<u>27,127,414</u>
ASSETS			
NON CURRENT ASSETS			
Property, plant & equipment	6	8,549,069	8,699,107
CURRENT ASSETS			
Advances, deposits and prepayments	7	200,000	227,135
Cash and bank balances	8	16,585,251	18,201,172
		16,785,251	18,428,307
Total Assets		<u>25,334,320</u>	<u>27,127,414</u>

The annexed notes from 1 to 15 form an integral part of these financial statements.



Chairman

Treasurer

PUR UMEED SOCIETY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2025

	NOTE	2025 RUPEES	2024 RUPEES
INCOME			
Grant from Sever International		4,780,886	28,141,845
Grant from Thru the Bible - USA		23,797,608	28,290,991
Grant from Thru the Bible - Canada		25,821,183	5,347,610
Grant from Turning Point - USA		217,000	-
Grant from Reformed Board of Churches - Netherland		2,478,281	-
Donation from churches		59,500	310,584
Interest on bank deposits		777,191	2,697,959
		57,931,649	64,788,989
EXPENSES			
Bible teaching for Illiterate Christian community		12,639,343	14,127,119
Equipping the Tutors/ Mentor For transforming the Christian community	10	23,571,680	29,322,487
Bible teaching for Literate Christian community	11	13,534,250	9,391,945
The resilience journey	12	2,194,400	-
The turning point	13	217,000	-
Emergency relief program - food package		-	3,021,619
Salaries		4,250,047	4,097,526
Provident fund		76,290	66,954
EOBI		89,280	569,175
Legal fee		45,000	460,800
Printing		125,032	54,310
Building maintenance		227,930	147,820
Computer maintenance		370,800	65,600
Office equipment maintenance		47,800	-
Computer equipment expenses		2,000	4,600
Office equipment expenses		1,000	27,000
Postage		3,320	9,737
Building rent		575,000	780,000
Utilities-water		23,890	50,080
Utilities-other		12,000	92,100
Meals & entertaining		32,046	18,875
Professional fee		60,000	39,000
Website fee		39,900	69,400
Staff training & development	1,477,152	1,652,583	19,814
Boarding & loading		-	18,413
Bank charges		28,239	73,549
Depreciation		67,188	254,354
Hospitably living assistance		240	4,800
Miscellaneous		33,127	-
		59,743,955	64,439,660
Surplus / (deficit) before taxation		(1,812,306)	349,329
Taxation		(131,769)	(404,694)
Surplus/(deficit) after taxation		(1,944,074)	(55,365)

The annexed notes from 1 to 15 form an integral part of these financial statements.



Chairman




Treasurer

PUR UMEED SOCIETY
STATEMENT OF CHANGES IN GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund RUPEES	Restrictive Fund RUPEES	Total RUPEES
Balance as at January 01, 2024	12,870,490	-	12,870,490
Surplus/(Deficit) for the year ended December 31, 2024	(55,365)	-	(55,365)
Designated Funds	-	13,528,527	13,528,527
Balance as at December 31, 2024	12,815,125	13,528,527	26,343,652
Surplus/(Deficit) for the year ended December 31, 2025	(1,944,074)	-	(1,944,074)
Designated funds	-	-	-
Balance as at December 31, 2025	<u>10,871,051</u>	<u>13,528,527</u>	<u>24,399,578</u>

The annexed notes from 1 to 15 form an integral part of these financial statements.



Chairman

Treasurer

PUR UMEED SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Note	2025 Rupees	2024 Rupees
Cash flow from operating activities			
Surplus / (deficit) before taxation		(1,812,306)	349,329
Adjustments for:			
Depreciation	6	335,938	367,744
		335,938	367,744
Operating (loss)/profit before working capital changes		(1,476,368)	717,073
Working capital changes:			
Advances, deposits and prepayments		27,135	-
Accrued and other liabilities		150,981	123,614
Disgnated fund		-	13,528,527
		178,116	13,652,141
Cash generated from operations		(1,298,252)	14,369,214
Income taxes paid		(131,769)	(404,694)
Net cash outflow from operating activities		(1,430,021)	13,964,520
Cash flow from investing activities			
(Addition)/disposal of plant and equipment		(185,900)	(7,000,000)
Net cash inflow/(outflow) from investing activities		(185,900)	(7,000,000)
Cash flow from financing activities			
Short term borrowing		-	-
Net cash inflow from financing activities		-	-
Net decrease in cash and cash equivalents		(1,615,921)	6,964,520
Cash and cash equivalents at beginning of the year		18,201,172	11,236,652
Cash and cash equivalents at the end of the year	8	16,585,251	18,201,172

The annexed notes from 1 to 15 form an integral part of these financial statements.



Chairman




Treasurer

PUR UMEED SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1 STATUS AND NATURE OF ACTIVITES

The Society is incorporated in Pakistan under the Societies Registration Act, XXI of 1860 Dated 11-09-2014 and is established to be a non-profit organization in Lahore, Pakistan. The maintained object of the society is to teach the Bible to Christians through audio-visual resources, Bible correspondence courses etc.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the generally accepted accounting principles and the accounting policies adopted by the society.

3 MATERIAL ACCOUNTING POLICY INFORMATION

3.1 Accounting convention:

These financial statements have been prepared under "historical cost convention". All the income and expenses are recognized on accrual basis of accounting except stated otherwise.

3.2 Fixed Assets

All fixed assets are stated at cost less accumulated depreciation and impairment loss, if any. Depreciation is charged on diminishing value method at the rates specified in notes to the financial statements. Full year depreciation is charged in the year of their disposal.

Repair and maintenance costs are charged to the profit and loss account in the year in which these are incurred. Major renewals and improvements are capitalized.

3.3 Revenue Recognition

Revenue from fee is recognized on receipt basis.

Donation income is recognized on receipt basis.



	Notes	2025 RUPEES	2024 RUPEES
4	ACCRUED AND OTHER LIABILITIES		
	Gratuity payable	864,743	712,162
	EOBI payables		1,600
	Professional charges	70,000	70,000
		<u>934,743</u>	<u>783,762</u>
5	CONTINGENCIES & COMMITMENTS		
	There are no major contingencies and commitments as at the reporting dates.		
6	PROPERTY, PLANT & EQUIPMENT	<u>8,549,069</u>	<u>8,699,107</u>
	(Schedule attached at end of these financial statements)		
7	ADVANCES, DEPOSITS AND PREPAYMENTS		
	Security deposits for renting office	200,000	200,000
	Refundable income tax	-	27,135
		<u>200,000</u>	<u>227,135</u>
8	CASH AND BANK BALANCES		
	Cash in hand		13,410
	Cash at bank:		
	Faysal Bank Saving A/c # 371930800000320	346,589	25,000
	Faysal Bank Current A/c # 371978700000194	11,001,210	11,000,000
	Allied Bank Limited A/c # 0010031810950015	5,237,452	7,162,762
		<u>16,585,251</u>	<u>18,201,172</u>
9	BIBLE TEACHING FOR ILLITERATE CHRISTIAN COMMUNITY		
	Salaries	2,482,845	1,774,000
	Financial support	-	80,000
	Hospitality & socials	12,939	106,690
	Courier	8,600	
	Travel -local	276,000	455,170
	Travel -regional	769,577	799,667
	Cellular communications	70,000	71,000
	Building rent	575,000	400,000
	Get to gather	671,700	530,000
	Office equipment expenses	-	148,500
	Vehicle operating expenses	26,150	151,226
	Ministry development	-	301,200
	New testament translation -Faqri	368,400	233,000
	New testament translation -Saraiki	160,000	286,160
	New testament translation -Kalasha	98,000	
	Biblee Mutalia production	260,000	770,000
	Biblee Mutalia Air time exp	2,400,000	2,400,000
	Biblee Mutalia promotion	1,268,700	1,847,470
	Biblee Mutalia vehicle running	809,000	1,013,000
	Biblee Mutalia communication	90,000	93,000
	Biblee Mutalia get to gather	250,000	400,000
	Biblee Mutalia easter & christmas celebration	180,000	900,000
	Biblee Mutalia editors expenses	480,000	600,000
	Vehicle maintenance	91,432	140,736
	Portable audio devices maintaince	531,000	
	Portable audio devices	760,000	626,300
		<u>12,639,343</u>	<u>14,127,119</u>



	Notes	2025 RUPEES	2024 RUPEES
11	BIBLE TEACHING FOR LITERATE CHRISTIAN COMMUNITY		
	Audio material	2,000,000	3,043,250
	Vehicle running expenses	-	200,000
	Portable device maintenance	723,770	650,000
	Communication	39,000	144,000
	Gether to gather	617,800	-
	Special events (Easter & Christmas celebration)	600,000	-
	Traveling	443,500	200,000
	Meal & entertainment	-	65,000
	Seminar & fellowship meeting	284,480	515,800
	Printing material (calendar etc.)	270,000	171,000
	Bibles purchased	100,000	665,000
	Salaries & honorarium	2,241,950	1,665,000
	Base line survey	686,200	150,975
	Leadership training with pastors	432,700	321,550
	Leadership training with congregation	1,539,000	218,975
	Bible commentary material	1,915,000	560,295
	Stories collection	550,400	-
	Fellowship meetings	1,090,450	821,100
		<u>13,534,250</u>	<u>9,391,945</u>

12 THE RESILIENCE JOURNEY

Temporary shelter	850,000	-
Food package	755,000	-
Fellowship meetings	110,000	-
Salaries & honorarium	315,000	-
Traveling	164,400	-
	<u>2,194,400</u>	<u>-</u>

13 THE TURNING POINT

Video bubbing	72,000	-
Onair sermon	100,000	-
Salaries & honorarium	45,000	-
	<u>217,000</u>	<u>-</u>

14 DATE OF AUTHORIZATION

These financial statements have been authorized for issue by the managing committee of the Society on

15 GENERAL

Figures have been rounded off to the nearest rupees.

- Corresponding figures have been re-arranged and re-classified wherever necessary for the purpose of comparison and better presentation.



Chairman



Treasurer



6 PROPERTY, PLANT & EQUIPMENT

PARTICULARS	COST		DEPRECIATION			W.D.V.
	As on 1st January, 2025	Addition/ (Deletion) during year	As on 31st December, 2025	Rate %	As on 1st January, 2025	
Rupees-----						
Land	7,000,000	-	7,000,000	0	-	7,000,000
Office equipment	675,899	-	675,899	10	265,261	41,064
Studio equipment	2,587,020	-	2,587,020	20	2,344,864	48,431
Computer & accessories	1,852,900	185,900	2,038,800	20	1,483,617	111,037
Vehicle	1,832,962	-	1,832,962	20	1,155,930	135,406
RUPEES: 2025	13,948,781	185,900	14,134,681		5,249,673	335,938
RUPEES: 2024	6,948,781	7,000,000	13,948,781		4,881,929	367,744
						5,585,611
						8,549,069

6.1 Allocation of depreciation

	Percentage of allocation	2025		2024	
		RUPEES		RUPEES	
Program production	80%	268,750		294,195	
Admin expenses	20%	67,188		73,549	
	100%	335,938		367,744	

