EMPOWERING SOCIETY, REDUCING DEPENDENCY AND IMPROVING LIVES

Apportion Relief Foundation (ARF)

2023-24

FOR THE YEAR ENDED 30 JUNE 2024

CONTENTS

01 About the Foundation
02 The Year at a Glance
03 Message from the Chief Executive Officer
04 Vision, Mission and Values
05 Governance and Leadership
06 Programme Review
07 Outputs and Beneficiaries
08 Institutional Development
09 Financial Review
10 Transparency and Accountability
11 Partnerships and Collaboration
12 Communications and Outreach
13 Looking Ahead
14 Acknowledgements

ABOUT THE FOUNDATION

Apportion Relief Foundation is a humanitarian organisation working across Pakistan to eliminate hunger, reduce poverty, and widen access to education and healthcare for families the formal safety net does not reach. The Foundation was set up on the conviction that food, shelter, education and medical attention are entitlements rather than favours, and that relief delivered without dignity is only half delivered.

The year ended 30 June 2024 was the Foundation's first full financial year of operations. It was a year of consolidation: a permanent head office, an asset register, a donation-box network, a policy manual, a website and a mobile application were all put in place, while programme delivery grew in scale and geographic reach.

Legal status	Company limited by guarantee, set up under Section 42 of the Companies Act, 2017
Regulator	Securities and Exchange Commission of Pakistan (SECP)
Reporting period	01 July 2023 to 30 June 2024
Head office	Office # 483, First Floor, Block 2, Sector B-II, Near Chandni Chowk, Township, Lahore
Registered office	House No. 66, Block 4, Sector D1, Township, Lahore, Punjab, Pakistan
External auditors	M/s Fazal Mahmood & Company, Chartered Accountants (QCR-rated; member firm of PrimeGlobal)
Principal banker	Bank Alfalah Limited, Minhaj University Branch, Lahore

Areas of operation	Lahore, Jhang, Multan and Gilgit-Baltistan
Contact	https://arf.org.pk | apportionrfoundation@gmail.com | +92 326 0877829

THE YEAR AT A GLANCE

The Foundation delivered five programme streams during the year, funded entirely by voluntary donations in cash, through the bank, and in kind. Every distribution was made against verified beneficiary records.

24,000 SEHR & IFTAR MEALS SERVED	**600+** RAMADAN RATION PACKAGES	**151** EID GIFT HOUSEHOLDS	**150** QURBANI FAMILIES REACHED

Rs. 3.15 m SPENT ON CHARITABLE PROGRAMMES	**90%** OF EXPENDITURE ON PROGRAMMES	**4 cities** QURBANI DISTRIBUTION FOOTPRINT

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

When we began this work, we had a bank account, a handful of volunteers and a promise: that nobody in our reach would sleep hungry. This year we learned what it takes to keep that promise at scale.

Pakistan's households carried a heavy burden through the year. Food inflation did not spare the daily wage earner, and the families who came to our Dastarkhwan were often people who had been managing until quite recently. That changed how we worked. We moved from a single Ramadan drive to a year-round presence, opened a head office where anyone can walk in with an application, and put our records — assets, donations, beneficiaries — into systems that can be inspected by anyone entitled to inspect them.

Three moments stay with me. The 27th night of Ramadan, when more than eight hundred people sat down to eat with us and another five hundred meals went out on motorbikes to streets we could not otherwise reach. The Eid gift distributions in Lahore, Jhang and Gilgit, where the boxes were opened by children who had not expected new clothes. And Eid-ul-Azha, our first Qurbani, when fresh meat was carried door to door in four cities rather than handed out in a queue — because how relief is given matters as much as what is given.

None of this belongs to the management. It belongs to the donors who trusted us with money and goods, to the volunteers who gave their days, and to the partner institutions that opened their doors. Our auditors examined the year and found the accounts to give a true and fair view; that clean opinion is the least our donors are owed, not an achievement to celebrate.

The year ahead is about permanence. Health, education and shelter are not seasonal needs, and from August 2024 they will not be seasonal programmes. I ask our supporters to stay with us for that longer journey.

Rizwan Rauf
Chief Executive Officer

VISION, MISSION AND VALUES

Vision

A compassionate and empowered Pakistan in which every person has access to food, shelter, education, healthcare and the opportunity to live with dignity.

Mission

To provide immediate, verified relief to those in acute need while building structured programmes that reduce dependency over time — combating hunger, funding education, delivering healthcare, and standing with families in emergency.

Values that govern our work

- Dignity first. Relief is delivered in a manner that preserves the self-respect of the person receiving it.
- Verification before distribution. Beneficiaries are recorded with name, contact and CNIC, and distributions run on coded coupons and documented lists.
- Transparency by default. Every donation is receipted, recorded by book and receipt number, and reconciled to distribution records.
- Proportionate administration. Administrative cost is deliberately contained so that the overwhelming share of every rupee reaches the beneficiary.

- Non-discrimination. Assistance is extended on the basis of need alone.

GOVERNANCE AND LEADERSHIP

The Foundation is governed by its Governing Body under the Companies Act, 2017 and the Articles of Association. The Board sets policy, approves programmes and budgets, and holds management to account; day-to-day execution rests with the management team.

The Governing Body

Member	Position
Mr. Rizwan Rauf	Chief Executive Officer / Director
Mr. Muhammad Qasim Khan	Director
Mr. Amjad Ali	Director
Mr. Osama Farooq	Company Secretary
Mr. Muhammad Farhan Javed	Chief Operating Officer

Mr. Muhammad Farhan Javed was appointed Chief Operating Officer during the year in recognition of the expanded scale of operations.

Meetings held during the year

Meeting	Date	Principal business
Fourth Governing Body meeting	14 October 2023	Head office, asset register, donation-box network, banking arrangements and ALPHA gateway
First Annual General Meeting	31 January 2024	Adoption of audited financial statements for the period ended 30 June 2023; appointment of auditors
Fifth Governing Body meeting	10 February 2024	Policy & Procedure Booklet, welfare and donor forms, Ramadan 2024 plan and budgets, website and app
Sixth Governing Body meeting	25 May 2024	Review of Ramadan and Eid 2024; approval of the first Qurbani Programme; in-principle approval of long-term projects

All meetings were convened on due notice with the requisite quorum present, and the minutes are recorded in the Minutes Book of the Foundation.

Delegation and internal control

Welfare cases are processed strictly through the prescribed Welfare Application Form and verified by the Operations Department. Cases within the delegated limit are approved by the Executive Committee under Board-approved criteria; cases above that limit are referred to the Board. The banking mandate, restricted-fund designations and the disposal of assets remain reserved to the Board.

PROGRAMME REVIEW

Ramadan Sehr-o-Iftar Programme — March to April 2024

Daily Sehr and Iftar were served to more than five hundred people at Madar-e-Millat Road, near Bank Alfalah, Minhaj University, Lahore, across the whole of Ramadan. Roughly 24,000 meals were served over the cycle. On the 27th night, a grand Sehr and Iftar served over eight hundred beneficiaries, with a further five hundred meals delivered by mobile service to households that could not reach a central site. Menus were planned for nutrition, and hygiene standards were maintained throughout preparation and service. Programme cost: Rs. 893,000.

Ramadan Ration Distribution — March 2024

More than six hundred essential food packages were distributed to underprivileged families in two phases, on 12 March 2024 and 27 March 2024, at a cost of Rs. 616,700. Packages contained wheat flour, ghee, sugar, rice, pulses, dates and other staples sufficient to carry a household through the month. Distribution ran on the coded-coupon and CNIC-verification system, with 110 recipients drawn from the registered verified list and the balance served through documented on-spot drives. The ceremonies were attended by guests including the Vice-Chancellor of Minhaj University Lahore.

Eid Gift Distribution Programme — April 2024

Eid gift boxes containing quality shalwar kameez fabric for men and women, mehendi, churiyan and seviyan were distributed to 151 verified households across three cities — Lahore on 7 April 2024, and Jhang and Gilgit on 8 April 2024. Each household was recorded with name, contact number and CNIC. The programme was substantially funded through in-kind donations of clothing and gift items valued at Rs. 1,010,700, and distributions were accompanied by gatherings of Quran recitation and naat.

Qurbani Programme — 16 to 18 June 2024

The Foundation executed its first Qurbani Programme at Eid-ul-Azha across four cities at a total cost of Rs. 567,250. Animals were purchased and slaughtered locally in each city and the meat was packed hygienically in one-kilogram portions and delivered door to door to approximately 150 deserving families — deliberately avoiding the distribution queue, so that families received their share at home.

Qurbani 2024 — city	Cost (Rs.)
Lahore	118,000
Gilgit-Baltistan	115,000
Jhang	118,000
Multan	119,000
Direct distribution and packaging	97,250
Total	**567,250**

Project Education — first sponsorships

Educational support of Rs. 53,500 was extended during the year to students whose families could not meet admission, tuition and materials costs. This modest beginning established the case-handling method —

application, verification, and payment made directly to the institution — on which the full Project Education launch of the following year was built.

Long-term projects approved in principle

At its meeting of 25 May 2024, the Board granted in-principle approval for the Foundation's transition from seasonal relief towards permanent, structured welfare, subject to detailed designs, eligibility criteria and budgets being submitted for full approval before launch:

- Project Health — healthcare at minimal or no cost, including free medical camps, medicines, laboratory testing and assistive devices.
- Project Education and the 'Share Your Burden' initiative — fee sponsorship under the banner of Education for All, with parents contributing a share where they are able.
- Shelter for Homeless and Orphans — living and educational support for orphaned children.

OUTPUTS AND BENEFICIARIES

The table below summarises programme outputs for the year with the preceding period shown for comparison. Figures are drawn from the Foundation's beneficiary registers and programme records.

Programme	FY 2024 output	FY 2023 output	FY 2024 cost (Rs.)
Sehr-o-Iftar / Dastarkhwan	24,000 meals	18,190 meals	893,000
Ramadan Ration Distribution	600+ packages	300 packages	616,700
Eid Gift Distribution	151 households	110 households	1,010,700
Qurbani Programme	~150 families, 4 cities	—	567,250
Project Education support	First sponsorships	—	53,500
Total project expenditure	**—**	**—**	**3,148,180**

Total project expenditure includes directly attributable programme costs in addition to the individual programme figures shown above. The Eid Gift Programme was funded principally by donated clothing and gift items rather than cash.

INSTITUTIONAL DEVELOPMENT

Head office

The Foundation secured and inaugurated its head office at Office # 483, First Floor, Block 2, Sector B-II, Near Chandni Chowk, Township, Lahore. The office gave the Foundation a public counter at which applications can be submitted in person and a permanent base for records, stores and meetings.

Asset register and donation-box network — September 2023

A formal asset register covering fixed and consumable assets was established, with unique identification tagging and documented depreciation and disposal procedures. Uniquely numbered donation boxes were designed and deployed at strategic locations under custodian agreements, with collections documented on a six-monthly cycle.

Website and mobile application — April 2024

The official website (https://arf.org.pk) and the ARF mobile application were formally launched on 24 April 2024, carrying project information, welfare and donor registration forms, activity reports, newsletters, fund-movement disclosure and secure digital donation facilities. The development was contributed by Green Professional Technologies (Pvt.) Limited as a donation of services under its corporate social responsibility programme.

Banking and digital donations

Banking arrangements were streamlined to Bank Alfalah Limited, Minhaj University Branch, Lahore, and the Board approved arrangements for the ALPHA Payment Gateway to enable secure digital donations.

Policy framework

The Policy & Procedure Booklet was adopted, and the Welfare Application Form and Donor Registration Forms were approved in Urdu and English and put into use. A prescribed format was adopted for notices convening Governing Body and general meetings.

FINANCIAL REVIEW

The audited financial statements for the year ended 30 June 2024, together with the Directors' Report and the Auditors' Report, were adopted by the members at the Second Annual General Meeting held on 28 October 2024. The external auditors, M/s Fazal Mahmood & Company, Chartered Accountants, expressed an unmodified opinion, confirming that the statements give a true and fair view of the state of the Foundation's affairs in accordance with the accounting and reporting standards applicable in Pakistan and the requirements of the Companies Act, 2017, and that proper books of account had been kept.

Particulars	FY 2024 (Rs.)	FY 2023 (Rs.)
Donations in cash	1,517,080	121,600
Donations through bank	1,057,111	898,950
Donations in kind	1,010,700	5,374,200
Amortisation of deferred contributions	10,200	—
Total income	**3,595,091**	**6,394,750**
Project expenses	3,148,180	5,545,750
Administrative expenses	307,239	95,280
Legal, professional and bank charges	52,535	65,000
Total expenditure	**3,507,954**	**5,706,030**
Surplus for the year	**87,137**	**688,720**
Property and equipment (net)	543,990	—
Cash and bank balances	825,857	738,720
Total assets	1,369,847	738,720
General Fund (closing)	**775,857**	**688,720**

Commentary

- Monetary donations grew to Rs. 2,574,191 from Rs. 1,020,550, an increase of over 150 per cent, reflecting donor confidence following the establishment of the head office, the donation-box network and the digital platforms. The higher headline income of the preceding period was attributable to one-off in-kind Ramadan sponsorships of Rs. 5.37 million and is not comparable on a like-for-like basis.
- Approximately 90 per cent of total expenditure — Rs. 3,148,180 of Rs. 3,507,954 — was applied directly to charitable projects.
- Property and equipment of Rs. 554,200 was capitalised during the year: IT equipment, machinery, and furniture and fixtures for the head office and the ARF kitchen. These were funded through donor-restricted

contributions recognised as deferred liabilities of Rs. 543,990 and amortised to income in line with depreciation, in accordance with the Accounting Standard for Not-for-Profit Organisations.

- Administrative expenses of Rs. 307,239, approximately 8.8 per cent of total expenditure, covered advertisement, salaries, printing and communications. The average number of employees during the year was three.
- The closing General Fund rose to Rs. 775,857 and cash and bank balances stood at Rs. 825,857, held principally with Bank Alfalah, giving the Foundation a sound liquidity position entering the following year's Ramadan programmes.

TRANSPARENCY AND ACCOUNTABILITY

The Foundation treats accountability as an operating requirement rather than a reporting exercise. The following controls were in force during the year:

- Donor receipting. Every contribution — cash, bank and in kind — is receipted and entered in the donor register by book number and receipt number, and reconciled to the corresponding distribution records.
- In-kind valuation. Goods received in kind are recorded at fair value against issued receipts and matched to verified distribution lists.
- Beneficiary verification. Distributions run on coded coupons and CNIC verification, with beneficiary lists retained as confidential records.
- Asset control. Fixed and consumable assets are tagged and carried on the asset register, with defined depreciation and disposal procedures.
- Donation boxes. Boxes are uniquely numbered, placed under custodian agreements, and opened on a documented six-monthly cycle.
- Statutory compliance. Withholding tax was deducted at source from vendor payments and deposited with the Federal Board of Revenue within the prescribed timelines, and the Foundation's filings with the Securities and Exchange Commission of Pakistan were maintained.
- External audit. The accounts are audited annually by a QCR-rated firm and adopted by the members in general meeting.

PARTNERSHIPS AND COLLABORATION

On 10 June 2024 the Foundation entered into a Memorandum of Understanding with Aghosh Orphan Care Complex, establishing a framework under which Aghosh refers eligible orphan students — both residential students and day scholars on its panel — for sponsorship of their educational and living expenses. Under the arrangement Aghosh maintains complete academic and personal records and provides progress reports on demand, while all contributions are deposited directly into the institution's official bank account against official receipts. The MOU runs for three years, renewable by mutual written consent. It became the operational backbone of the Shelter and Education projects launched in the following year.

The Foundation also acknowledges the collaboration of Minhaj University Lahore, Urban Grocers and the volunteer network whose support made the Ramadan and Qurbani operations possible at the scale reported.

COMMUNICATIONS AND OUTREACH

Public reporting was maintained continuously through the Foundation's website and its social media platforms — Facebook, Instagram, YouTube and TikTok — with activity documented as it happened. Programme coverage during the year included reporting by City 42. Work also commenced on the Foundation's first Newsletter, covering activities from January 2023 to October 2024, for publication in the following year.

LOOKING AHEAD

The Foundation enters the year ending 30 June 2025 with three commitments:

- Permanence. Project Health, Project Education and the Shelter for Homeless and Orphans initiative are to be launched from August 2024 as standing programmes with documented eligibility criteria, monthly disbursement controls and structured beneficiary registers.
- Year-round hunger relief. Project Dastarkhwan is to be developed as a daily operation combining free meals with a part-subsidised model designed to improve long-term sustainability.
- Scale with discipline. Programme growth is to be matched by continued containment of administrative cost and by strengthening of the finance and governance functions.

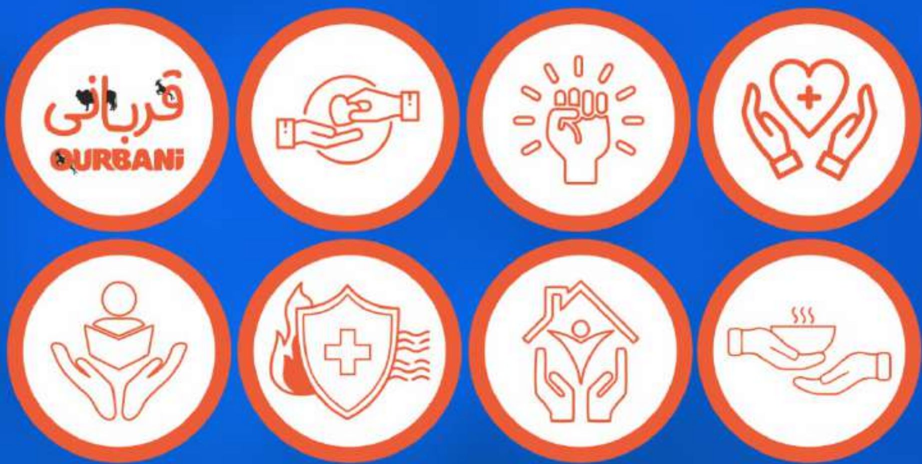
ACKNOWLEDGEMENTS

The Governing Body records its gratitude to the donors who funded this year's work in cash and in kind, to the volunteers who gave their time through Ramadan nights and Eid mornings, to the partner institutions that opened their premises and their panels, and to the management team and staff of the Foundation. The members commended the year as one of remarkable growth and set the benchmark for the years that follow: transparency first, dignity always.

This Annual Report has been prepared from the audited financial statements for the year ended 30 June 2024, the minutes of the Governing Body and of the Second Annual General Meeting held on 28 October 2024, and the programme and beneficiary records of the Foundation.

EMPOWERING SOCIETY,
REDUCING DEPENDENCY
AND IMPROVING LIVES

Apportion Relief Foundation (ARF)



"A Company Set Under Section 42 Of The Companies Act 2017"
Office # 483 First Floor, Block 2, Sector B-II, Near Chandni
Chowk, Township, Lahore, Punjab, Pakistan.
Email: apportiornfoundation@gmail.com
Contact: +92 326 0877829