



# ARTHRITIS CARE FOUNDATION

## Progress Report 2021- 2022



[www.arthritiscarefoundation.org](http://www.arthritiscarefoundation.org)



## **ORGANIZATIONAL OVERVIEW**

### **BACKGROUND**

The founders of ACF started community services in Pakistan in 1998, with the establishment of Rheumatology Clinics at Akhtar Mubarak Referral Centre, Lahore, in collaboration with AFJOG and Fatima Memorial Hospital. These services were expanded to collaborate with the Health project of Behbud Association, Lahore, in 2005. These facilities provided free consultations, subsidized/free diagnostics, medications, physiotherapy and/or rehabilitation to indigent or less privileged arthritis patients. Arthritis Care Foundation was formally registered in 2010 as a step towards expanding and maximizing these services to deserving patients of rheumatic diseases requiring financial assistance.

### **MISSION**

To establish, encourage, assist and support, Medical, Social Welfare and Educational activities, pertaining to deserving or under privileged patients, both adult and children with arthritis and other related rheumatic diseases, regardless of their gender, religion, caste, or colour, and without prejudice to the generality of the aforesaid.

### **OBJECTIVES**

- To assist non-paying patients with diagnostic tests as well as with treatment including consultations, laboratory test, radiology, medicines and latest Biologic agents;
- To provide latest treatments, which are highly effective but expensive e. g. Biologic therapies;
- To establish an endowment fund for providing scholarships to trainees in Rheumatology, where by addressing the critical shortage of qualified rheumatologists in the country;
- To facilitate joint replacement for deserving arthritic patients, both children and adults;
- To establish a comprehensive physician, patient and public awareness program, through seminars and disease information booklets;
- To establish patient support groups
- To establish the first Institute of Rheumatic Diseases in Pakistan: for patient care, training and research; and collaborate with other organizations for this purpose.

## **BOARD OF TRUSTEES**

### **PROF. NIGHAT MIR AHMAD, MD**

#### **FOUNDER TRUSTEE & CHAIRPERSON**

MBBS, FACP, MACR

Diplomate American Board of Rheumatology

Diplomate of American Board of Internal Medicine

Professor & Associate Dean, Institute of Rheumatic Diseases (IRD)

Central Park Medical College

Chair Department of Rheumatology, National Hospital & Medical Centre

Director & Consultant Rheumatologist, Arthritis Care Centre

Chair Faculty, University of Health Sciences (UHS)

Adjunct Faculty, Fatima Jinnah Medical University (FJMU)

### **PROF. SUMAIRA FARMAN RAJA**

#### **FOUNDER TRUSTEE & CO-CHAIRPERSON**

MBBS, FRCP, FACP, FACR,

SCE Rheumatology (UK), CCD

Graduate Certificate Paediatric Rheumatology (Australia)

Head Department of Rheumatology

National Hospital & Medical Centre, Lahore

Visiting Faculty & Chair Paediatric Rheumatology

Institute of Rheumatic Diseases

Central Park Medical College, Lahore

Adjunct Faculty, Fatima Jinnah Medical University, Lahore

Director & Consultant Rheumatologist, Arthritis Care Centre

### **PROF. MUHAMMAD AHMED SAEED**

#### **FOUNDER BOARD MEMBER, CO-CHAIRPERSON**

MBBS, FCPS Internal Medicine,

FCPS Rheumatology, FACP, FACR

Consultant Rheumatologist

Professor and Head Institute of Rheumatic Diseases,

Central Park Medical College Lahore

Visiting Faculty of Rheumatology, National Hospital and Medical Centre, Lahore

Adjunct Faculty, Fatima Jinnah Medical University, Lahore

### **MS. SAMINA SULTANA**

#### **TREASURER**

BA, LLB

Managing Partner, Alliance Education Management Services

**DR. SAIRA ELAINE ANWER KHAN**

**GENERAL SECRETARY**

MBBS, MRCP, FRCP, CESR Rheumatology  
Assistant Professor Rheumatology  
Shalamar Medical & Dental College, Lahore  
Adjunct Faculty, University of Health Sciences (UHS)

**PROF. TASNIM A. RAZA**

MBBS, M.Phil Anatomy (Pb)  
Director Health Project, Behbud, Lahore

**MR. FARID AHSANUDDIN**

Chief Executive Officer  
Engineering Corporation (Pvt) Ltd.

**MS. ANJUM SHAMIM AHMED**

Chief Executive Officer  
Learning Alliance (Pvt) Ltd

**COL (R) DR. TAUSEEF IRFAN**

MBBS, MRCP  
Consultant Family Physician

**DR. SHABNUM SARFRAZ**

MBBS, MBA, Harvard Global Health LEAD Fellow  
Member Social Sector & Devolution  
Ministry of Planning, Development & Special Initiatives  
Planning Commission  
Government of Pakistan

**MS. LAILA NUSRAT**

Chairperson  
Bali Memorial Trust

**MR. ASSAD AHMAD**

BA Economics (Yale University, USA)  
Principal/Senior Executive Officer  
Frere Hall Capital Management (UAE)

## ARTHRITIS CARE FOUNDATION

### HIGHLIGHTS

Arthritis Care Foundation (ACF) with the support of donations from respectable individuals and corporate organizations, has been able to provide consultation and treatment, both free & subsidized, hence preventing disability and relieving suffering of patients with arthritis and other auto-immune diseases.

- Since inception in 2010, ACF has spent more than **Rs. 305 Million** mainly on its core health related projects, which include free & subsidized medications, biologics, as well as facilitation of diagnostics plus provision of scholarships to Post Graduate (PG) trainees in the field of Rheumatology.
- Since 2010, Medications worth **Rs. 102 Million** were provided to sick patients, who otherwise would have become disabled due to uncontrolled arthritis or, in some cases, developed renal failure due to uncontrolled disease. During last Financial Year, **Rs. 14,158,326/-** worth of medications were consumed.
- ACF during the last financial year provided Biologics worth **Rs. 20 Million**, which is an expensive treatment for patients whose arthritis does not respond to conventional medicines. Since inception total of **Rs. 71 Million** were spent on procurement of Biologics.
- Diagnostics/Medical tests worth **Rs. 12 Million** were facilitated for timely diagnosis and monitoring of treatment since ACF inception.
- Apart from patient care, supporting rheumatology fellowship training program is one of the main objectives of ACF. Since inception, ACF has spent **Rs. 36 Million** on Faculty Support Program and on scholarship funding of post graduate trainees in the field of Rheumatology.
- For patients with advanced Osteoarthritis and Rheumatoid Arthritis with irreversible damage to joints, joint replacements are the only option left. ACF has been sponsoring joint replacements of deserving patients since its inception. A single hip replacement costs around Rs. 250,000 to Rs. 300,000 and bilateral knee replacement costs more than Rs. 500,000. So far total of **Rs. 4 Million** has been spent on joint replacements/implants of indigent patients.

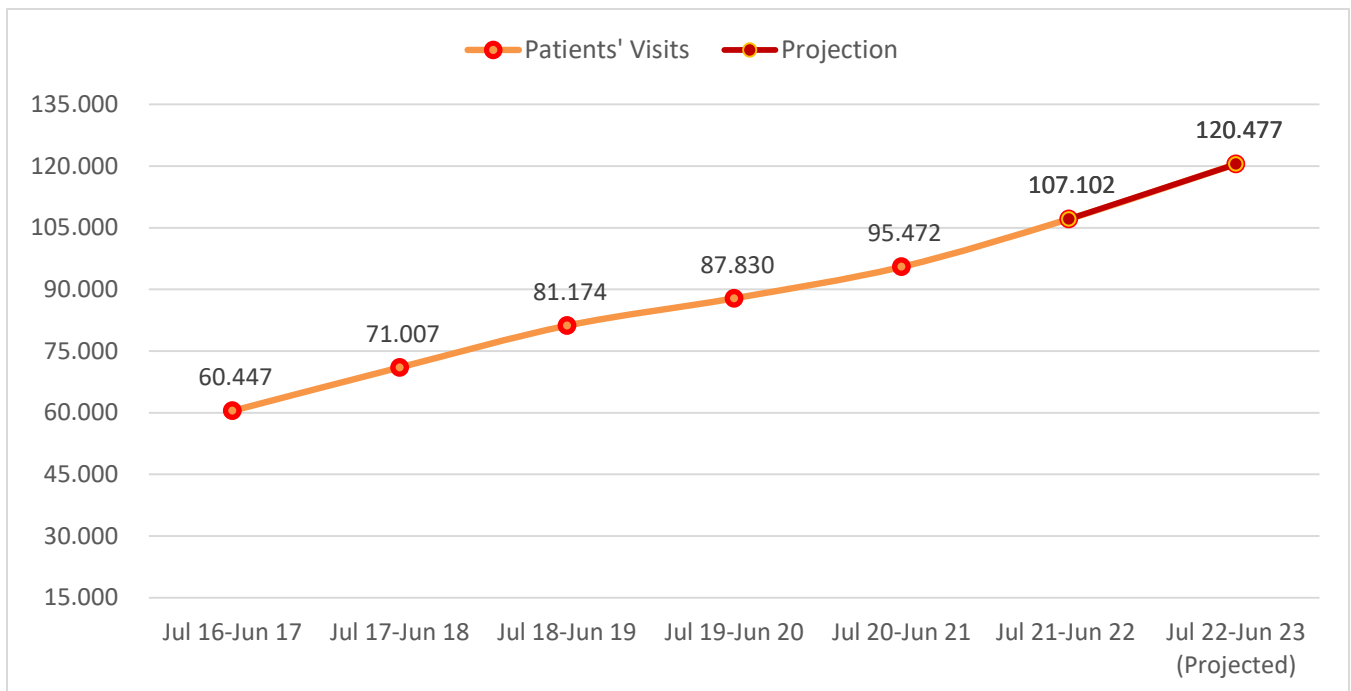
# ARTHRITIS CARE FOUNDATION

## ACTIVITY REPORT FOR FY 2021-2022

### TREND OF PATIENT TURNOVER AT ACF SUPPORTED CLINICS

During financial year 2021-22, a total of 11,652 under privileged patients' visits were accommodated at ACF Charity and various supported clinics, depicting 50% yearly increase.

**FIGURE 1: IMPROVED QUALITY OF LIFE OF PATIENTS' FAMILIES**



ACF as a registered trust started working for the welfare of patients with rheumatic diseases in Pakistan in 2010. At the time of ACF's inception three founding members started volunteer services and provided state of the art free care to less privileged patients.

As of today, seven volunteer rheumatologists and Eleven doctors on ACF's payroll are providing free & subsidized services at ACF Clinic Shadman and ACF co-opted clinics at Akhtar Mubarak, Behbud Association, 'AAP Ka Clinic', National Hospital & Medical Centre, and Central Park Teaching Hospital accommodating thousands of indigent patients with arthritis and autoimmune diseases.

	July 2020 To June 2021	July 2021 To June 2022
ACF Behbud Collaborative Rheumatology Clinic	1,226	1,202
ACF AFJOG Collaborative Rheumatology Clinic	1,736	2,792
ACF Charity Clinics (676 Shadman)	949	1,346
ACF patients admitted at NH&MC	37	24
Gulab Devi Rheumatology Clinic	1,091	-
ACF & 'AAP KA CLINIC' Collaborative clinic	-	22
Department of Rheumatology, Central Park Teaching Hospital (Collaborative Project of ACF and Health & Education Foundation)	640	3,866
ACF Dispensary (Medications of referred patients)	2,013	2,400
<b>TOTAL</b>	<b>7,642</b>	<b>11,652</b>

### **ACF CHARITY CLINICS & DISPENSARY (SHADMAN LAHORE)**

Dedicated charity clinics started at ACF Shadman in 2019. Six days per week clinics are being conducted by qualified rheumatologists including Dr. Saira Khan, Dr. Razaqat Hameed and Dr. Muhammad Faiq. Deserving patients are not only getting free or subsidized consultations but also get free or subsidized medications through ACF dispensary as well as diagnostics support. One designated Medical Officer on ACF remuneration is permanently available, Six days a week to facilitate patients.

Deserving patients are not only getting free or subsidized consultations but also getting free medications through ACF dispensary. Every year around **PKR 10 Million** worth of medications are being disbursed to deserving patients through ACF dispensary.

### **ACF SUPPORTED CLINICS**

In order to reach out more, ACF also collaborates with and supports various projects as under:

- ❖ ACF & AFJOG Collaborative Rheumatology Clinic
- ❖ ACF & BEHBUD Collaborative Rheumatology Clinic
- ❖ ACF Collaboration with National Hospital & Medical Centre; and
- ❖ ACF Collaboration with Central Park Teaching Hospital
- ❖ ACF Collaboration with PSIM Foundation (AAP KA CLINIC)

### **ACF & ASSOCIATION OF FATIMA JINNAH OLD GRADUATES (AFJOG)**

Free weekly Rheumatology clinics were started at Akhtar Mubarak Referral Center (AMRC), Lahore in 1998 and later were moved to AFJOG House. AFJOG provides clinic space and support of ancillary staff, diagnostic facilities and physiotherapy free of cost to rheumatology patients.

ACF is sharing with AFJOG AMRC the cost of medications provided to indigent arthritis patients and funding remuneration of a senior medical officer and a dispensary assistant. ACF team provides free consultation once a week.

So far more than **PKR 8 Million** worth of medications have been provided to indigent patients through this collaborative project. In the financial year 2021-22, ACF provided medications worth **Rs. 1,766,025/-** to patients seen at AFJOG collaborative rheumatology clinics.

### **ACF & BEHBUD COLLABORATIVE RHEUMATOLOGY CLINIC**

Free Rheumatology clinics were started in collaboration with BEHBUD Association, Lahore in 2006. ACF funded trainees provide free consultation once a week at this clinic. It is ensured that one of the senior consultant attends their monthly health project meeting. ACF incurs the cost for medications for rheumatology patients seen at the BEHBUD Rheumatology Clinic. BEHBUD provides clinic space, ancillary support staff, diagnostic facilities and physiotherapy to rheumatology patients at subsidized rates.

In the last financial year 2021-22, ACF sponsored free medicines at the BEHBUD Rheumatology clinics worth **Rs. 1,132,475/-**. And so far **PKR 16 Million** has been spent on medications and diagnostics support for patients seen at BEHBUD.

### **ACF COLLABORATION WITH NATIONAL HOSPITAL & MEDICAL CENTRE**

Arthritis Care Foundation has collaborated with Department of Rheumatology, National Hospital & Medical Centre (NH&MC) in strengthening of fellowship program and facilitation of in-patients treatment of white collar patients through negotiated subsidized rates. During the period in discussion, ACF spent **Rs. 390,708/-** on in-patients treatment of ACF referred patients at NH&MC. ACF is also funding remuneration of a Senior Registrar, who is providing patient care at the Rheumatology Department and also actively involves in teaching & training.



Since 2019, four rheumatologists, fully funded by ACF, have completed their fellowship training from the Department of Rheumatology, National Hospital & Medical Centre, Lahore; including a Rheumatologist from Balochistan. He is second of only two rheumatologists providing services in Balochistan. The first rheumatology service set up in Quetta is also by an ACF scholarship recipient. Currently five trainee fellows are being fully or partially funded by ACF at Department of Rheumatology, National Hospital & Medical Centre Lahore.

### **ACF COLLABORATION WITH CENTRAL PARK TEACHING HOSPITAL**

In 2021, through an MOU between ACF and Health & Education Foundation, ACF has joined hands with Central Park Teaching Hospital & Medical College (CPTH&MC); a project of Health & Education Foundation, and established a state of the art Department of Rheumatology.

The Department of Rheumatology is being headed by Prof. Muhammad Ahmed Saeed. ACF aided in establishment of state of art Rheumatology Department at CPMC as well as Biologics Infusion Centre.

ACF is supporting indigent patients through provision of medications (including biologics) and diagnostic facilitation. Through Faculty Support Program, ACF is also funding 50% of faculty of the department including remuneration of an Assistant Professor Rheumatology.

In January 2022, due to efforts of ACF team, the Department of Rheumatology at CPTH got accredited by CPSP for FCPS Rheumatology training program. ACF is funding TWO trainee fellows through its Scholarship Program. Since 2021, total of **PKR 7 Million** has been spent on provision of medications, biologics as well as scholarship funding and faculty support program at CPTH&MC.

This department is also recognized as research centre for rheumatic disease patients and is part of The Asia Pacific League of Associations for Rheumatology (APLAR) registry on Spondyloarthritis (a kind of arthritis affecting spine & joints)

### **ACF COLLABORATION WITH PSIM FOUNDATION (AAP KA CLINIC)**

ACF has also collaborated with PSIM Foundation; an initiative of Pakistan Society of Internal Medicine (PSIM), to establish a Rheumatology clinic at 'AAP KA CLINIC' project of PSIM Foundation near Ganga Ram Hospital Lahore; a prime area in central Lahore.

ACF funded qualified rheumatologist is providing clinical services at 'AAP KA CLINIC' once a week. While the PSIM Foundation is providing clinic space, ancillary support and medications to deserving patients seen at the clinic.

## **ACF SERVICES**

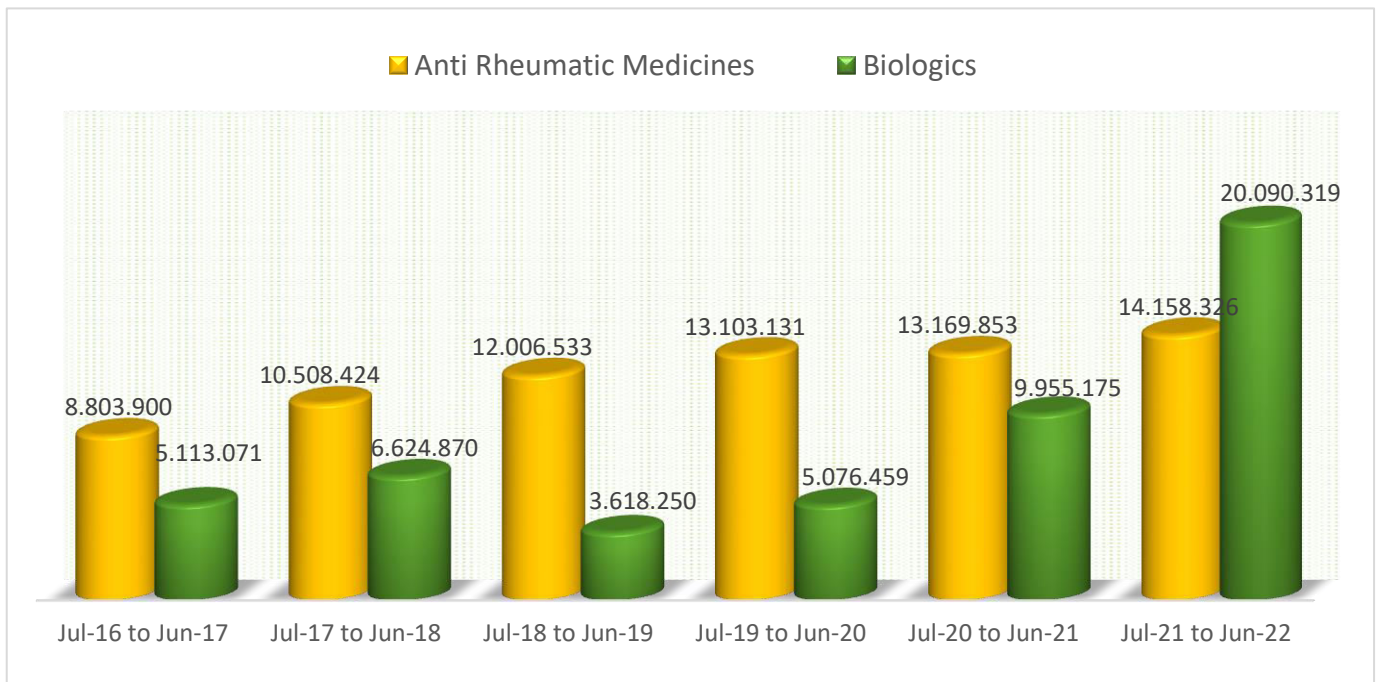
ACF services are listed as below:

1. Conventional Disease Modifying Medications, Diagnostics and Rehabilitation
2. Biologics (Rituximab, Etanercept, Tocilizumab)
3. Joint Replacements Facilitation
4. Expensive Medications for Lupus (SLE) Patients (Mycophenolate Mofetil)
5. Scholarship(s) for Rheumatology Trainee (s)/Fellow(s)
6. Health Awareness Campaigns
7. Printing of Patient Educational Brochures/Newsletters

## **EXPENDITURE ON MEDICATIONS FUNDED BY ACF**

Arthritis patients are first started on conventional disease controlling medications. The average cost for the first line medications ranges from Rs. 15,000 to 80,000 per month.

**FIGURE 2 : EXPENDITURE TRENDS; MEDICATIONS & BIOLOGICS**



During FY from July-21 to June-22, the cost of medicines consumed for treating of patients with various rheumatic diseases was **Rs. 14,158,326/-**. The spending is around **7.50%** more than as compared to last year expenditure on medication i.e. **Rs. 13,169,853/-**, for same period.

*TOTAL MARKET PRICES OF MEDICATIONS PROCURED DURING FY 2021-2022 WERE **RS. 25,198,650/-**. DUE TO NEGOTIATED DISCOUNTED RATES ACF WAS ABLE TO SAVE AROUND **RS. 11 MILLION** DURING THE YEAR.*

Out of total medication procurement during the year, **Rs. 6,927,326/-** were spent on procurement of Mycophenolate Mofetil (MMF) for young lupus nephritis patients who otherwise would have developed renal failure due to uncontrolled disease and would have needed dialysis. The spending on MMF medication in FY 21-22 reflected **49%** of total medicine consumption for the year with 45% increase as compared to last FY21; Rs. 4,769,989/-.

*TOTAL MARKET PRICE OF 'MMF' MEDICATIONS PROCURED DURING FY 2021-22 WERE **RS. 15 MILLION**. DUE TO NEGOTIATED DISCOUNTED RATES ACF WAS ABLE TO SAVE AROUND **RS. 8 MILLION** ON THIS COSTLY MEDICATION.*

### **TARGETED THERAPY MEDICATIONS**

A new highly effective targeted therapy /drug known as a Janus kinase (JAK) inhibitor has been launched lately in Pakistan (FDA approved since 2015). Also known as Tofacitinib; being used for the treatment of autoimmune disorders like Rheumatoid arthritis (RA), Ulcerative Colitis, Ankylosing Spondylitis, Psoriatic arthritis & Polyarticular course JIA.

ACF has entered into an MOU with a National Pharmaceutical and started procuring above medicine on subsidized rates. Treatment with this targeted therapy is helping ACF to curtail overall cost and to reach out more deserving patients.

### **BIOLOGICS**

Patients not getting better with first line medicines have to use Biologics to prevent disability & therefore prevent need for Joint Replacement. Therefore in addition to a huge clinical benefit, there is significant health and economic impact as well. Though, these are very expensive medicines. Total of **Rs. 20,090,319/-** was expensed during July 2021 to June 2022 on provision of costly Biologics showing an increase of **102%** as compared to previous year spending i.e. **Rs. 9,955,175/-**.

ACF team is not only providing facilitation to patients but also channelizing the deserving patients to Pakistan Bait-ul-Mal; liaising with patient support programs initiated by some pharmaceutical firms.

Two of the ACF team members are currently working in public sector hospitals; one at Mayo Hospital and other one at Sir Gangaram Hospital Lahore, have been mainly facilitating these deserving ACF referred patients.

*THROUGH VARIOUS ACCESS PROGRAMS & PATIENT SUPPORT PROGRAMS, ACF FACILITATED PATIENTS FOR THEIR BIOLOGICS WORTH **RS. 9 MILLION** ADDITIONAL TO **RS. 20 MILLION** WORTH OF BIOLOGICS PROCURED IN 2021-22.*

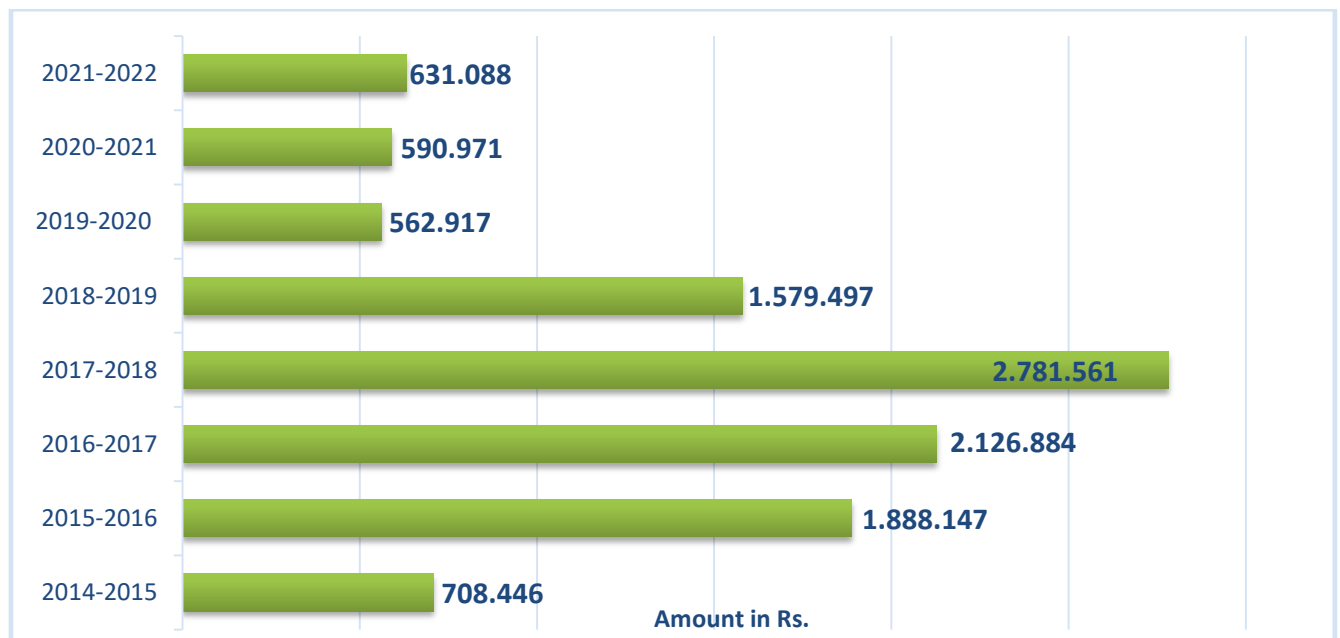
### REHABILITATION EQUIPMENT

Every year ACF spent a handful amount on provision of rehabilitation equipment to indigent patients. These equipment includes walkers, crutches, rollators, canes as well as manual and electric wheelchairs. During financial year 2021-22, ACF provided Rs. 250,000/- worth of rehabilitation equipments (simple & electric wheelchairs) to deserving patients. Through these facilitation ACF tries to fulfil its aim of encouraging patients to become an independent member of the society.

### DIAGNOSTICS/ MEDICAL TESTS

Lab tests and diagnostics have always been essential for timely screening of disease and proper treatment of patients. Therefore, ACF facilitated Diagnostics through funding of **Rs. 631,088/-** during financial year ended June 30, 2022 and increased its budgeted amount upto **Rs. 8 Lacs** for current financial year in order to facilitate for more number of patients.

FIGURE 3 : EXPENDITURE TREND; DIAGNOSTICS



### IMPLANTS / JOINT REPLACEMENT

ACF has been sponsoring joint replacements of deserving patients since its inception. During the year ended June 2022, ACF spent **Rs. 170,000/-** on joint replacement facilitation of an underprivileged patient. For current financial year a budget of Rs. 1,000,000/- were designated for the implants of deserving patients.

## **ACF RESEARCH ACTIVITIES**

During the year, ACF also expanded its research activities in collaboration with Fatima Jinnah Medical University (FJMU) and National Institute of Health (NIH) USA. Main focus of the research entails the areas of Genetics of lupus in patients and their family members.

Dr. Laura Lewandowski and Dr. Sarfaraz Hasni from NIH USA, visited Pakistan and conducted various extensive training sessions related to the research. Towards this endeavor, 'Lupus Learning Initiative'; a dedicated educational event was organized at FJMU along with inauguration of the Lupus Clinics. The main objective of the seminar was to educate and spread the awareness about the devastating effects of lupus (also known as Systemic Lupus Erythematosus) and to encourage those people who are fighting this disease around the globe.



## **TEACHING & EDUCATION**

### **EXPENSES ON SCHOLARSHIP**

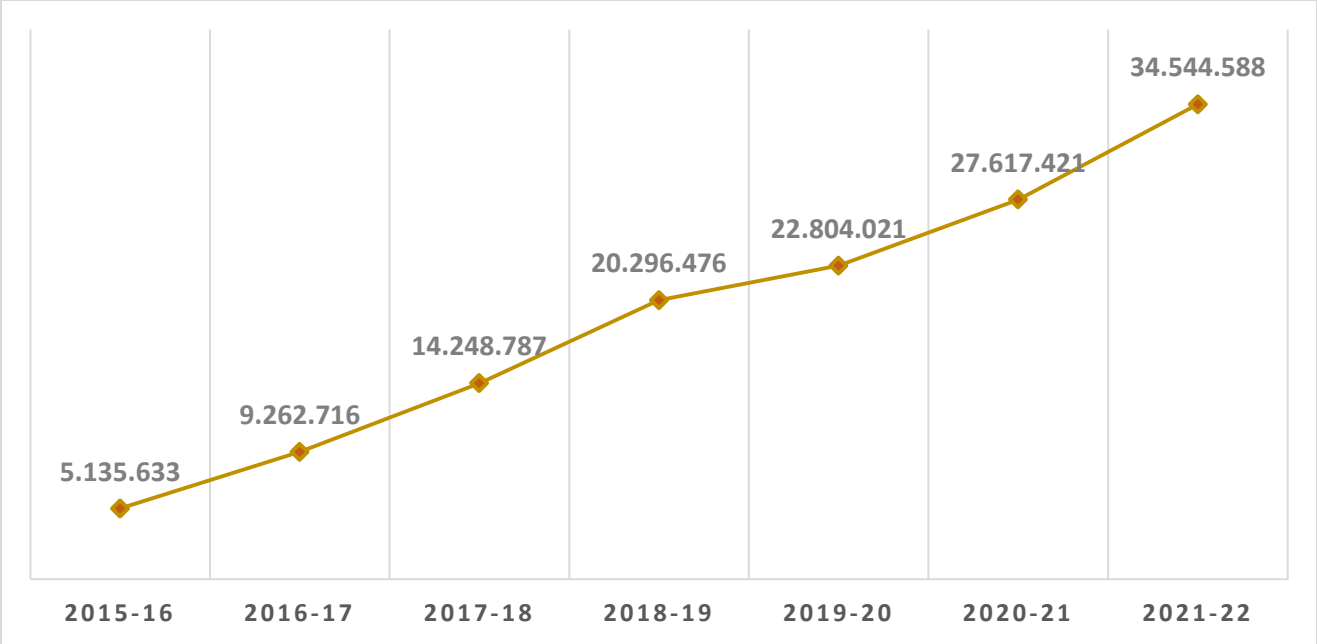
During the FY 2021-22, ACF provided Five (5) scholarships for Post Graduate training worth **Rs. 3,932,167/-**. In account of Faculty Support Program, ACF also sponsored the remunerations of Assistant Professor Rheumatology and Senior Registrar Rheumatology at Central Park Medical College and National Hospital respectively. During the year **Rs. 2,995,000/-** were spent on Faculty Support Program. The overall projected spending on scholarships and faculty support in the financial year 2022-2023 is around Rs. 8.5 million.

So far 32 rheumatologists have been trained by ACF Faculty, covering more than 50% of total practicing rheumatologists in Punjab. Out of these, 21 specialists have fully or partially been trained through ACF scholarship program. Six of alumni have pioneered Rheumatology services at public and private hospitals in Lahore including Mayo Hospital, Sir GangaRam Hospital and Jinnah Hospital; setting up the first Rheumatology services in Punjab Govt. sector.

Two have started the first ever Rheumatology services in southern Punjab i.e. Multan. Kindly note, patients from these cities and their remote catchment areas previously had to travel to Lahore for getting expert advice.

ACF is currently funding 'Seven' scholarships for PG trainees in rheumatology. Five trainee fellows are under training at the Department of Rheumatology, National Hospital & Medical Centre and 'Two' trainee fellows are under training at the Department of Rheumatology, Central Park Teaching Hospital. During training, the fellows conduct free and subsidized clinics under supervision of qualified consultants at ACF Clinics Shadman and ACF co-opted clinics.

### **FIGURE 4: "ACCUMULATED" TREND OF SCHOLARSHIP FUNDS**





## **PUBLIC AWARENESS ACTIVITIES (SEMINARS & WALKS)**

### **ARTHRITIS AWARENESS SEMINAR (GOVERNOR HOUSE LAHORE)**

Arthritis Care Foundation (ACF) has always been active in raising awareness about rheumatic diseases. ACF's Founder Trustee & Chairperson; Prof. Dr. Nighat Mir Ahmad, Founder Trustee & Co-Chairpersons; Prof. Dr. Sumaira Farman Raja and Prof. Dr. Muhammad Ahmed Saeed organized Arthritis Awareness Seminar on 21st November 2021 at Governor House Punjab. The Governor of Punjab Chaudhry Muhammad Sarwar honored the occasion as Chief Guest. Also among the special guests at the event were the Vice-Chancellors (VCs) of UHS, KEMU, SIMS and FJMU, and distinguished board members and donors of the ACF.



Prof. Nighat Mir Ahmad apprised the audience about the specialty of Rheumatology & Arthritis and the prevalence of these diseases in Pakistan. Prof. Nighat Mir emphasized the role of government in this regard and compelled upon the necessity of a vacancy for a rheumatologist in every government hospital and stressed that rheumatic diseases should be included in all government healthcare programs developed for free treatment of less privileged people. Prof. Sumaira Farman highlighted the particulars regarding paediatric rheumatology in Pakistan. Moreover, Prof. Ahmed Saeed elaborated ACF research activities and patients' testimonials.

The Governor of Punjab Chaudhry Muhammad Sarwar heartily appreciated the efforts of Arthritis Care Foundation and praised Prof. Nighat Mir, Prof. Sumaira Farman and Prof. Ahmed Saeed. The Governor was amazed to learn that Rheumatic diseases in Pakistan are so prevalent that 1 out of every 4 people suffers from these diseases whereas the number of Rheumatologists in Pakistan are very low. The Governor assured that he would take up the matter not only with the Minister of Health but also with the Prime Minister. The Governor further reiterated that the treatment of arthritis diseases will also be included in the Sehat Sahulat Card Program.

Governor of Punjab also presented souvenirs to distinguished guests, ACF board members and respectable donors including both individuals and corporates. Prof. Nighat Mir Ahmad also presented a souvenir to His Excellency Chaudhry Muhammad Sarwar on behalf of the management of Arthritis Care Foundation.

## AWARENESS PROGRAMS & WALKS

ACF holds frequent public awareness activities including organizing educational seminars & walks and prints brochures on various rheumatic diseases and newsletters for patients & general public.

During the years, ACF team organized several educational/awareness seminars and walks in collaboration with Department of Rheumatology, Central Park Teaching Hospital and Department of Rheumatology & Medicine, Fatima Jinnah Medical University (FJMU), Lahore. This is part of ACF commitment towards public awareness about these diseases.

WORLD LUPUS DAY IN COLLABOTATION WITH  
DEPARTMENT OF RHEUMATOLOGY, CENTRAL PARK MEDICAL COLLEGE,  
MAY 2022



PUBLIC AWARENESS SEMINAR & WALK  
IN CONNECTION WITH 'WORLD LUPUS DAY' IN COLLABOTATION WITH  
DEPARTMENT OF MEDICINE & RHEUMATOLOGY, FATIMA JINNAH MEDICAL UNIVERSITY (FJMU), MAY 2022



PUBLIC AWARENESS SEMINAR & WALK  
IN CONNECTION WITH 'WORLD ARTHRITIS DAY' IN COLLABOTATION WITH  
DEPARTMENT OF RHEUMATOLOGY, NATIONAL HOSPITAL & MEDICAL COLLEGE, OCTOBER 2022



PUBLIC AWARENESS PROGRAM  
IN CONNECTION WITH 'WORLD ARTHRITIS DAY' IN COLLABOTATION WITH  
ASSOCIATION OF FATIMA JINNAH OLD GRADUATES (AFJOG), OCTOBER 2022



PUBLIC AWARENESS WALK  
IN CONNECTION WITH 'WORLD ARTHRITIS DAY' IN COLLABOTATION WITH  
DEPARTMENT OF RHEUMATOLOGY, CENTRAL PARK MEDICAL COLLEGE, OCTOBER 2022



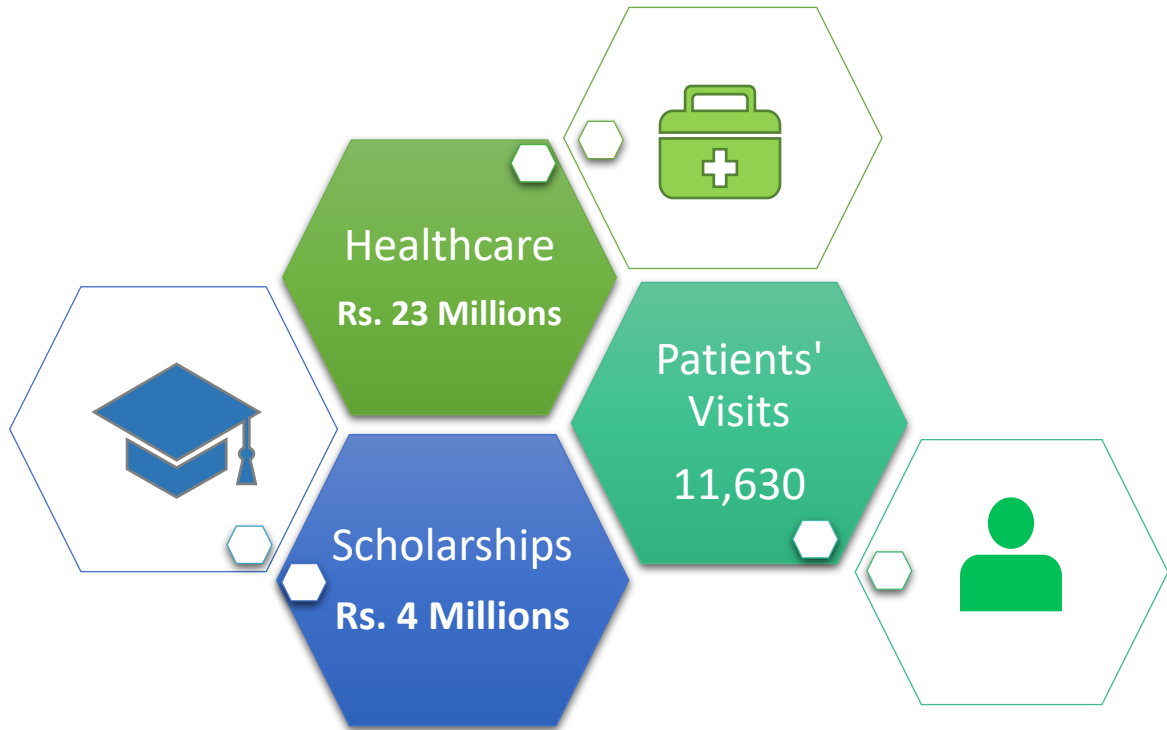
25TH ANNUAL INTERNATIONAL CONFERENCE  
PAKISTAN SOCIETY FOR RHEUMATOLOGY (PSR) AT PEARL CONTINENTAL HOTEL LAHORE  
OCTOBER 2022



RHEUMATOLOGY CLINIC AT 'AAP KA CLINIC'  
A COLLABORATIVE PROJECT OF  
ARTHRITIS CARE FOUNDATION & PAKISTAN SOCIETY FOR INTERNAL MEDICINE

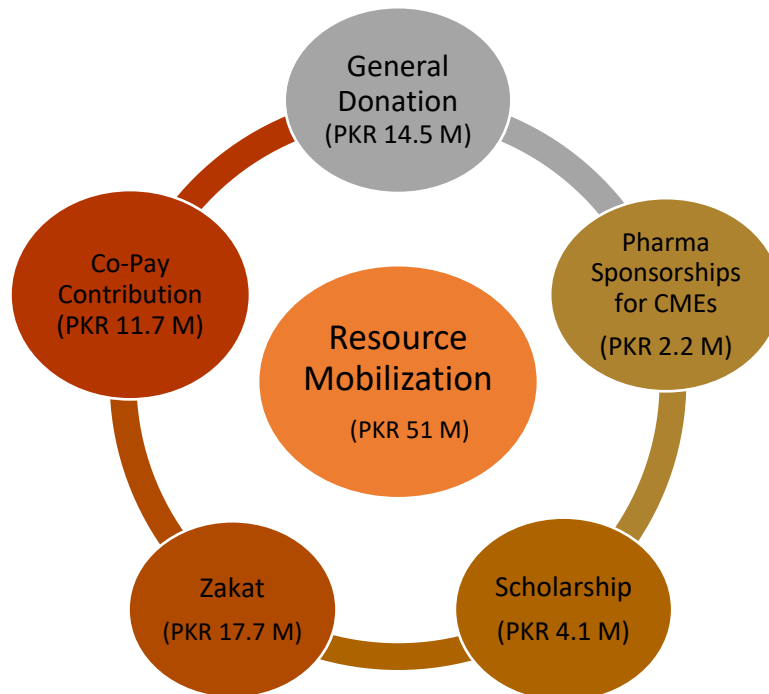






### **RESOURCE MOBILIZATION**

Through charity drives during the year, ACF collected **Rs. 17.7 Million** through Zakat. We are grateful to our donors for support and assistance, which is always utilized with the utmost care. List of our corporate donors is also growing.



# ACCREDITATIONS & CERTIFICATIONS

## PUNJAB CHARITY COMMISSION

Punjab Charity Commission  
Government of the Punjab



Registration No. PB-LHR-0217491858774802

Registration Date: 14-Jan-2022

Valid From: 14-Jan-2022 To: 13-Jan-2023

### REGISTRATION CERTIFICATE (Provisional)

The Deputy Commissioner, Lahore, being registering authority confers Provisional Registration in terms of **Section 6 (b)** read with **Section 12, 14 & 18** of the Punjab Charities Act, 2018 in favour of "**Arthritis Care Foundation\_676 Shadman Colony 1 Lahore, Tehsil Lahore City, District Lahore**" as **Category (B) Charity** having operations in Tehsils Lahore Cantt, Lahore City, Model Town, Raiwind, Shalimar, and Walton Cantt of District Lahore.

Punjab Charity Commission



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**PAKISTAN CENTRE FOR PHILANTHROPY**

Certification No: <sup>PCP/2022/1029</sup> .....

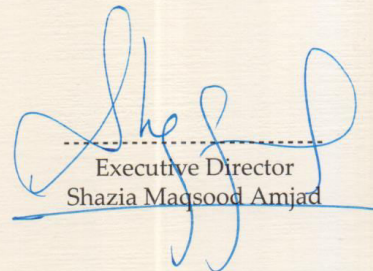


*Certifies*

*Arthritis Care Foundation*

.....

For demonstrating excellence and leadership as per NPO evaluation standards notified by FBR

  
.....  
Executive Director  
Shazia Maqsood Amjad

## TAX EXEMPTION CERTIFICATE



### 2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

**Name:** ARTHRITIS CARE FOUNDATION  
**Address:** 32/1 J-BLOCK PHASE VIII

**Registration No** 3562153

**Tax Year :** 2022

**Period :** 01-Jul-2021 - 30-Jun-2022

**Medium :** Online

**Due Date :** 08-Sep-2022

**Contact No:**



**Document Date** 08-Sep-2022

RENEWAL OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 –

M/S. Arthritis Care Foundation is a taxpayer registered with FBR. Jurisdiction in the instant case has been assigned to the undersigned by the Board. The applicant had applied for renewal of its approval under Section 2(36) of the Income Tax Ordinance, 2001 (hereinafter referred to as the Ordinance) through Iris on 22.06.2022 for tax year 2022, last approval u/s 2(36) of the said ordinance was accorded by the concern Commissioner vide order J-1107 dated 20-09-2013.

In order to evaluate the performance of the applicant in terms of clause (g) of sub-rule (2) of Rule 211 of the Income Tax Rules, 2002, a committee consisting of departmental officers was constituted by the Chief Commissioner Inland Revenue, CTO, Lahore. The Committee evaluated the performance with reference to governance, financial, management and programmed delivery of the applicant in accordance with documentary evidence as required under relevant Income Tax Rules.

The committee submitted its report vide letter bearing No 171 dated 07-09-2022 and recommended renewal of approval for three years. In the light of Committee's recommendation, I am of the opinion that applicant duly complies with the requirements of the relevant Income Tax Rules and merits renewal of approval in term of section 2 (36) of the said Ordinance.

Therefore, the applicant's request for renewal of its approval as a Non-Profit Organization is hereby approved subject to the following conditions:

1. This approval is valid for a period of three Tax Years i.e., for Tax year 2022, 2023, and 2024, and shall expire on 30-06-2024 unless withdrawn earlier;
2. The applicant has submitted PCP application, the subsequent certificate will be provided as and when received.
3. The Applicant shall apply afresh under the prescribed rules for revaluation of its status as a Non-Profit Organization in terms of Section 2(36) of the Ordinance after the date mentioned at Serial No. 1, if it deems so;
4. During the period mentioned at Serial No.1, the NPO shall comply with all the relevant provisions and rules including Section 100C of the Ordinance and Chapter XVII of the Income Tax Rules, 2002. In case of violation of any legal provisions or relevant rules, the approval shall stand withdrawn ab-initio.

**Dr. Erfa Iqbal**  
Commissioner (Legal)  
Inland Revenue,  
CTO LAHORE, NABHA ROAD  
LAHORE

## HOW YOU CAN HELP ACF

You can support ACF by making a general donation, a Zakat donation, or a Sadqa donation. Zakat donation are exclusively spent on Medications for deserving patients in line with the Shariah. Your support will help procure medication for deserving arthritis patients or can be used to fully or partially sponsor one of the following:

- ❖ Medication for one Rheumatoid arthritis patient Rs.50,000/annum
- ❖ Medicine for one Lupus (SLE) Nephritis Patient Rs.80,000/annum
- ❖ Biologic/Injectable for un-controlled Rheumatoid arthritis or Lupus patient Rs.20,000/month
- ❖ Joint Replacement Rs. 100,000 (Approx.)
- ❖ Treatment for JIA/Childhood Arthritis Rs.10,000/month

You can donate by choosing one of the following:

1. You can courier crossed cheques in the name of  
**“ARTHRITIS CARE FOUNDATION”**  
to ACF Postal Address: 676-Shadman 1, Lahore  
or contact ACF Helpline: **0336-4313637**

### 2. FOR ELECTRONIC TRANSFER:

<p><b>A/C Title:</b> Arthritis Care Foundation <b>A/C No.</b> 0010000326530011 <b>IBAN #</b> PK98ABPA0010000326530011 <b>ALLIED BANK LTD</b> Mahmood Ali Kasuri Road Lahore <b>Branch Code:</b> 0909 <b>Swift Code:</b> ABPAPKKA</p>	<p><b>A/C Title:</b> Arthritis Care Foundation <b>A/C No.</b> 0081003109950001 <b>IBAN #</b> PK22MCIB0081003109950001 <b>MCB ISLAMIC BANK LTD</b> Z-Block DHA Lahore <b>Branch Code:</b> 008 <b>Swift Code:</b> MCIBPKKI</p>
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3. International donors can get tax exemption if they opt to donate through I-Care Foundation, America via following link

[https://i-care-foundation.org/charity/arthritis-care-foundation-acf/donate/?org=Arthritis%20Care%20Foundation%20\(ACF\)&amount=0](https://i-care-foundation.org/charity/arthritis-care-foundation-acf/donate/?org=Arthritis%20Care%20Foundation%20(ACF)&amount=0)

4. For online donations and to learn about our activities visit our website  
[www.arthritiscarefoundation.org](http://www.arthritiscarefoundation.org)

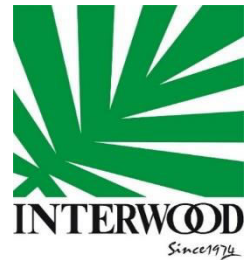
**FRIENDS OF ACF**  
**We are where we are because of you all!**



LEARNING ALLIANCE



I-CARE FOUNDATION

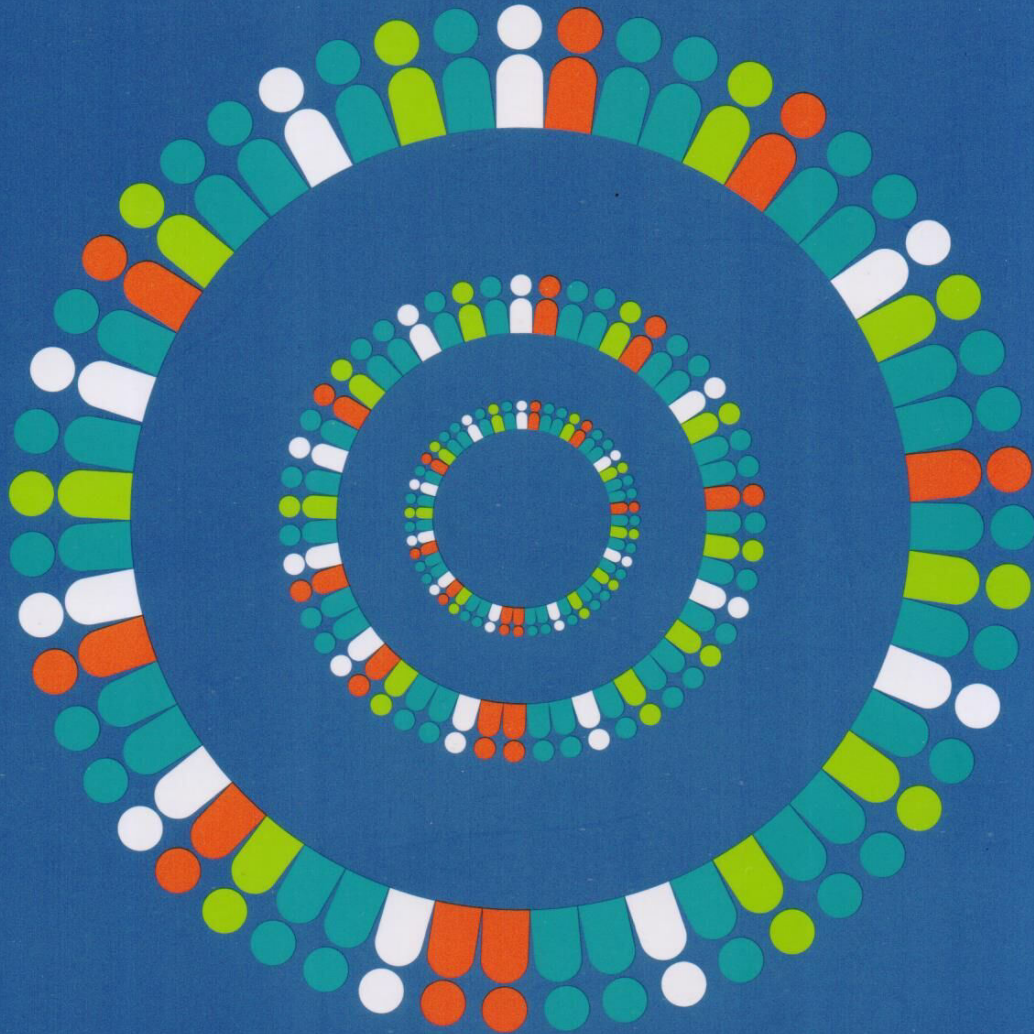








ARTHRITIS CARE FOUNDATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022



## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

### Opinion

We have audited the financial statements of **Arthritis Care Foundation (the Trust)**, which comprise the statement of financial position as at **June 30, 2022**, and the income and expenditure account, statement of changes in fund, 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, 2022 and its financial performance and its cash flows for the year then ended in accordance with Accounting Standard for Not-for-Profit Organizations (NPOs) issued by the ICAP.

### 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.

### Responsibilities of Management and Board of Trustees for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with Accounting Standard for Not-for-Profit Organizations (NPOs) issued by the ICAP and for such internal control as the management determines 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, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Board of Trustees are responsible for overseeing the Trust's financial reporting process.

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

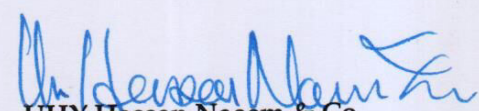
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 the 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.

**Date:** November 03, 2022  
**Place:** Lahore  
**UDIN:** AR202210300V2aAFzS6Z

  
UHY Hassan Naeem & Co.

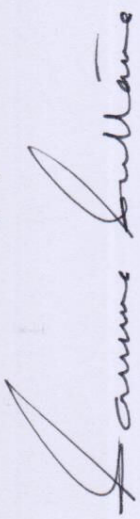
Chartered Accountants  
Ibne Hassan (FCA)

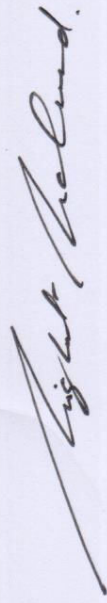


Arthritis Care Foundation  
Statement of Financial Position  
As at June 30, 2022

FUNDS AND LIABILITIES	Note	2022		2021		ASSETS	Note	2021	
		Rupees	Rupees	Rupees	Rupees			Rupees	Rupees
<b>Funds</b>									
Reserve fund		640,882		640,882		Equipment	8	1,740,930	383,122
Restricted fund		99,754		1,329,765		Intangibles	9	-	10,500
General Fund		28,646,721		27,925,057					
		<u>29,387,357</u>		<u>29,895,704</u>				<u>1,740,930</u>	<u>393,622</u>
<b>Current liabilities</b>						<b>Non-current assets</b>			
Accrued and other liabilities	5	146,862		41,445		Current assets			
Provision for taxation	6	-		583,953		Stocks	10	2,097,608	694,588
						Advances, deposits and other receivables	11	390,841	342,951
						Short term investments	12	-	6,543,162
						Cash and bank balance	13	25,304,840	22,546,779
								<u>27,793,289</u>	<u>30,127,480</u>
<b>Contingencies and commitments</b>	7							<u>29,534,219</u>	<u>30,521,102</u>

The annexed notes 1 to 25 form an integral part of these financial statements.

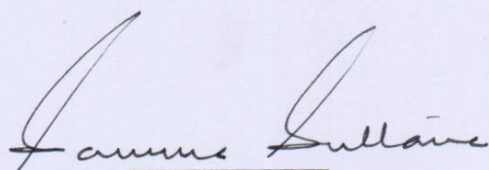
  
Finance Secretary

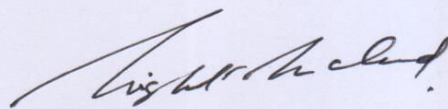
  
Chairperson

Arthritis Care Foundation  
Income and Expenditure Account  
For the year ended June 30, 2022

	Note	Restricted fund	Un-restricted fund	2022 Total	2021 Total
------(Rupees)-----					
<b>INCOME</b>					
Donations	14	6,000,000	32,688,938	38,688,938	29,928,040
Other income	15	-	12,725,949	12,725,949	9,002,175
		<b>6,000,000</b>	<b>45,414,887</b>	<b>51,414,887</b>	<b>38,930,215</b>
<b>EXPENDITURE</b>					
Expenses on health projects	16	7,230,011	29,796,230	37,026,241	27,261,014
Expenses on scholarships	17	-	3,932,167	3,932,167	4,588,400
Expenses on faculty support program	18	-	2,995,000	2,995,000	225,000
Administrative expenses	19	-	6,587,394	6,587,394	4,656,568
Marketing, fund raising and outreach expenses		-	727,081	727,081	705,388
Education and research		-	631,624	631,624	160,000
Finance cost		-	23,727	23,727	34,388
		<b>7,230,011</b>	<b>44,693,223</b>	<b>51,923,234</b>	<b>37,630,758</b>
<b>(Deficit)/Surplus of income over expenditure before taxation</b>		<b>(1,230,011)</b>	<b>721,664</b>	<b>(508,347)</b>	<b>1,299,457</b>
Taxation	20	-	-	-	(756,118)
<b>(Deficit)/Surplus of income over expenditure after taxation</b>		<b>(1,230,011)</b>	<b>721,664</b>	<b>(508,347)</b>	<b>543,339</b>

The annexed notes 1 to 25 form an integral part of these financial statements.

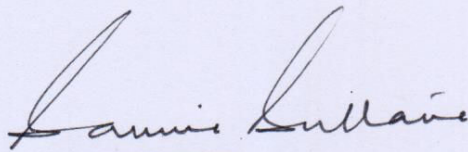
  
James Sullivan  
Finance Secretary

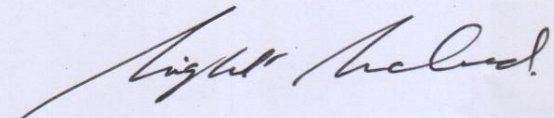
  
Chairperson

Arthritis Care Foundation  
Statement of Changes in Accumulated Funds  
For the year ended June 30, 2022

Particulars	Reserve fund	Restricted fund	General fund	Total
	-----Rupees-----			
Balance as on July 01, 2020	640,882	99,754	27,381,718	28,122,354
Grant/donation received during the year	-	6,000,000	34,160,226	40,160,226
Transferred from income and expenditure account	-	(4,769,989)	(33,616,887)	(38,386,876)
Surplus for the year	-	1,230,011	543,339	1,773,350
<b>Balance as on June 30, 2021</b>	<b>640,882</b>	<b>1,329,765</b>	<b>27,925,057</b>	<b>29,895,704</b>
Balance as on July 01, 2021	640,882	1,329,765	27,925,057	29,895,704
Grant/donation received during the year	-	6,000,000	45,414,887	51,414,887
Transferred from income and expenditure account	-	(7,230,011)	(44,693,223)	(51,923,234)
Surplus for the year	-	(1,230,011)	721,664	(508,347)
<b>Balance as on June 30, 2022</b>	<b>640,882</b>	<b>99,754</b>	<b>28,646,721</b>	<b>29,387,357</b>

The annexed notes 1 to 25 form an integral part of these financial statements.

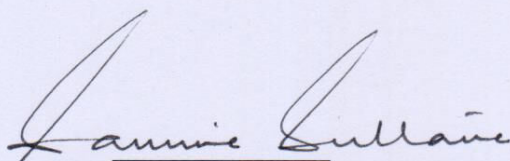
  
Finance Secretary

  
Chairperson

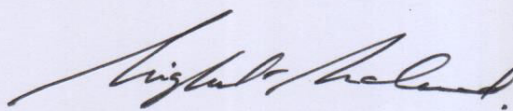
Arthritis Care Foundation  
Statement of Cash Flows  
For the year ended June 30, 2022

	<i>Note</i>	2022 Rupees	2021 Rupees
<b>Cash flow from operating activities</b>			
(Deficit)/Surplus for the year		(508,347)	1,299,457
<b>Adjustments for non cash items:</b>			
Depreciation	8	163,257	49,713
Amortization	9	10,500	10,500
Finance cost		23,727	34,388
		<u>197,484</u>	<u>94,601</u>
<b>Operating cash flows before working capital changes</b>		<b>(310,863)</b>	<b>1,394,058</b>
<b>Working capital changes:</b>			
Increase in accrued and other liabilities		105,417	10,497
(Increase)/decrease in stocks		(1,403,020)	988,042
(Increase)/decrease in advance, deposits and other receivables		(47,890)	51,924
		<u>(1,345,493)</u>	<u>1,050,463</u>
<b>Cash (used in)/generated from operations</b>		<b>(1,656,356)</b>	<b>2,444,521</b>
Finance cost paid		(23,727)	(34,388)
Tax paid		(583,953)	(172,165)
<b>Net cash (used in)/generated from operating activities</b>		<b>(2,264,036)</b>	<b>2,237,968</b>
<b>Cash flows from investing activities</b>			
Purchase of equipment		(1,521,065)	(100,300)
<b>Net cash used in investing activities</b>		<b>(1,521,065)</b>	<b>(100,300)</b>
<b>Cash flows from financing activities</b>			
Grant received - <i>net</i>		-	1,230,011
<b>Net cash (used in)/generated from financing activities</b>		<b>-</b>	<b>1,230,011</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(3,785,101)</b>	<b>3,367,679</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>29,089,941</b>	<b>25,722,262</b>
<b>Cash and cash equivalents at the end of the year</b>	21	<b><u>25,304,840</u></b>	<b><u>29,089,941</u></b>

The annexed notes 1 to 25 form an integral part of these financial statements.



Finance Secretary



Chairperson

## 1 Legal status, nature of business

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### Entity and its operations

Arthritis Care Foundation (the Trust) is a charitable society registered on July 27, 2010 under the laws of Societies Registration Act XXI of 1860. The registered office is situated at 676-Shadman-1, Lahore. The Trust was setup with an objective to establish, encourage, assist and finance medical, social welfare and educational activities, of patients suffering from arthritis, rheumatic and other diseases.

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## 2 Basis of preparation

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### 2.1 Statement of compliance

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

Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan.

### 2.2 Basis of accounting

These financial statements have been prepared under the accrual basis of accounting except for cash flow information.

### 2.3 Critical accounting estimates and judgments

The preparation of financial statements in conformity with approved accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, receipts and expenditures. The estimates and associated assumptions and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods. The areas where various assumptions and estimates are significant to society's financial statements or where judgments were exercised in application of accounting policies are:

	<i>Note</i>
a) residual values and useful lives of equipment	3.1
b) provisions and contingencies	3.5

### 2.4 Basis of measurement

These financial statements have been prepared under the historical cost convention except as otherwise disclosed in the respective accounting policy notes.

### 2.5 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 also the functional currency.

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## 3 Significant accounting policies

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These accounting policies set out below have been applied consistently to all periods presented in these financial statements.

### 3.1 Equipment

Equipment is stated at cost less accumulated depreciation. Depreciation is charged on an asset from the month when the asset is available for use till the month of its disposal i.e. full depreciation is charged in the month of addition, while no depreciation in the month of disposal.

Depreciation is charged on reducing balance method at the rates specified in Note 8.

Normal repair and maintenance is charged to Income and expenditure account as and when incurred, while major renewal and replacements are capitalized.

### 3.2 Intangible asset

These are stated at cost less accumulated amortization and any accumulated impairment losses. Intangible assets are amortized on a straight line basis at the rate given in the Note 9 to the financial statements so as to write off the depreciable amount of an asset over its useful life.

Amortization on additions to intangible assets is charged from the month in which an asset is acquired while no amortization is charged for the month in which asset is disposed off.



Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

**3.3 Stocks**

These are stated at lower of cost and net realizable value. Cost is determined principally on First in First Out (FIFO) basis. Net realizable value signifies the estimated selling price in the ordinary course of business less costs necessary to be incurred for sale.

**3.4 Cash and cash equivalents**

Cash and cash equivalents for the purpose of statement of cash flows comprises of cash in hand and at banks both in current and deposit accounts. Cash and cash equivalents are carried at cost at each year end.

**3.5 Provision and contingencies**

Provisions are recognized when the Arthritis Care Foundation has a legal and constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation and the realizable estimate of the amount can be made.

**3.6 Taxation**

The Trust is recognized as a Non-Profit Organization under section 2(36) of the Income Tax Ordinance, 2001 (the Ordinance). Therefore no provision for the year has been recorded under the Income Tax Ordinance, 2001.

**3.7 Funds**

**Restricted Funds**

This fund represents donations received by the Trust for the treatment of patients who require medications, biologics vaccines and/ or for scholarships of doctors.

**General Funds (Unrestricted)**

Grants and donations not restricted for a specific purpose or fund are credited to this fund upon receipt.

**3.8 Interest income**

Interest income on deposits with banks is recognized on time proportion basis taking into account the amounts outstanding and rates applicable thereon.

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**4 Standards, amendments and interpretations adopted during the year**

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The accounting policies adopted in the preparation of these financial statements are consistent with those of the previous financial year except as follows:

**4.1 New standards**

The Trust has adopted the following revised standards and amendments of IFRSs which become effective for the current year:

- Amendments to IFRS 3-Business Combinations-Definition of Business
- Amendments to IAS 1 Presentation of Financial Statements and IAS 8 Accounting Policies, Changes in Accounting Estimates & Errors
- IFRS 14 Regulatory Deferral Accounts
- Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7)

The above standards that became effective at the start of the year did not have any material impact on the Trust's financial statements.

**4.2 Standards, amendments and improvements to approved accounting standards that are not yet effective**

The following revised standards, amendments and improvements with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretations:

Standards or Interpretation	Effective date (Annual periods beginning on or after)
Amendments to IFRS 3 Business Combinations Reference to the Conceptual Framework	January 1, 2022
Amendments to IAS 16 Property, Plant and Equipment - Proceeds before Intended Use	January 1, 2022
Amendments to IAS 37 Provisions, Contingent Liabilities, Contingent Assets Onerous Contracts - Cost of Fulfilling a Contract	January 1, 2022
Annual Improvements to IFRS Standards 2018-2020	January 1, 2022

The Trust expects that the adoption of the above standards and amendments will not have any material impact on the Trust's financial statements in the period of initial application.

Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

**5 Accrued and other liabilities**

This represents amount payable for utilities, withholding taxes deducted from payments to suppliers and salaries payable of janitorial staff.

	2022	2021
	Rupees	Rupees
Opening balance	583,953	-
Provision for the year	-	583,953
Prior period adjustment	-	172,165
Payments/ adjustments	(583,953)	(172,165)
	<u>-</u>	<u>583,953</u>

**7 Contingencies and commitments**

There were no contingencies and commitments pending for the year ended June 30, 2022 (2021: Nil).

**8 Equipment**

Particulars	Motor vehicles	Office computer	Office equipment	Furniture and fixtures	Total
	Rupees				
<b>Cost</b>					
Balance as at July 01, 2020	-	44,600	301,640	105,600	451,840
Additions	-	57,800	42,500	-	100,300
Disposal	-	-	-	-	-
<b>Balance as at June 30, 2021</b>	<u>-</u>	<u>102,400</u>	<u>344,140</u>	<u>105,600</u>	<u>552,140</u>
Balance as at July 01, 2021	-	102,400	344,140	105,600	552,140
Additions	1,217,585	-	258,910	44,570	1,521,065
Disposal	-	-	-	-	-
<b>Balance as at June 30, 2022</b>	<u>1,217,585</u>	<u>102,400</u>	<u>603,050</u>	<u>150,170</u>	<u>2,073,205</u>
<b>Accumulated Depreciation</b>					
Balance as at July 01, 2020	-	37,006	64,589	17,710	119,305
For the year	-	16,305	24,619	8,789	49,713
Disposal	-	-	-	-	-
<b>Balance as at June 30, 2021</b>	<u>-</u>	<u>53,311</u>	<u>89,208</u>	<u>26,499</u>	<u>169,018</u>
Balance as at July 01, 2021	-	53,311	89,208	26,499	169,018
For the year	90,735	14,727	46,588	11,207	163,257
Disposal	-	-	-	-	-
<b>Balance as at June 30, 2022</b>	<u>90,735</u>	<u>68,038</u>	<u>135,796</u>	<u>37,706</u>	<u>332,275</u>
<b>Carrying amount 2022</b>	<u>1,126,850</u>	<u>34,362</u>	<u>467,254</u>	<u>112,464</u>	<u>1,740,930</u>
<b>Carrying amount 2021</b>	<u>-</u>	<u>49,089</u>	<u>254,932</u>	<u>79,101</u>	<u>383,122</u>
<b>Rate of depreciation</b>	20%	30%	10%	10%	

8.1 Depreciation charge for the year amounting to Rs. 163,257 (2021: Rs. 49,713) has been charged to Administrative expenses.

Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

9 Intangibles	<i>Note</i>	2022 Rupees	2021 Rupees
<b>Cost</b>			
Balance as at 01 July 2021	9.1	105,000	105,000
Additions		-	-
Disposal		-	-
Balance as at 30 June 2022		<u>105,000</u>	<u>105,000</u>
<b>Accumulated amortization</b>			
Balance as at 01 July 2021		94,500	84,000
Charge for the year		10,500	10,500
Disposal		-	-
Balance as at 30 June 2022		<u>105,000</u>	<u>94,500</u>
<b>Carrying amount</b>		<u>-</u>	<u>10,500</u>
<b>Rate of amortization (%)</b>		<u>10%</u>	<u>10%</u>

9.1 This includes website designed for the Trust and it is amortised on straight line basis.

#### 10 Stocks

This represents stock of medicines for treatment of Arthritis.

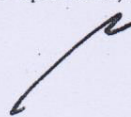
11 Advances, deposits and other receivables	2022 Rupees	2021 Rupees
Interest receivable	128,395	106,413
Advance tax	240,301	236,538
Prepaid insurance	22,145	-
	<u>390,841</u>	<u>342,951</u>

#### 12 Short term investments

This represents investment made in Allied bank fixed term deposits for a tenure of 12 months with rollover at interest rate of 3.55% per annum (2021: 3.55% per annum).

13 Cash and bank balance	<i>Note</i>	2022 Rupees	2021 Rupees
Cash in hand		5,545	15,373
Cash at bank - <i>Current account</i>		2,470,059	756,380
Cash at bank - <i>Saving account</i>	13.1	22,829,236	21,775,026
		<u>25,304,840</u>	<u>22,546,779</u>

13.1 This carries mark up at the rate 0.5% per month (2021: 0.5% per month).



Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

14 Donations	Note	Restricted funds	Un-restricted funds	2022 Total	2021 Total
------(Rupees)-----					
I-Care Foundation		-	2,014,470	2,014,470	-
Imdad Foundation		-	-	-	4,769,989
Infaq Foundation		6,000,000	-	6,000,000	-
Others	14.1	-	30,674,468	30,674,468	25,158,051
		<u>6,000,000</u>	<u>32,688,938</u>	<u>38,688,938</u>	<u>29,928,040</u>

14.1 This represents donations from zakat, general donations and sponsorship from pharma.

15 Other income	2022 Total	2021 Total
Interest income	980,029	876,105
Self finance	11,745,920	8,126,070
	<u>12,725,949</u>	<u>9,002,175</u>

This represents interest income on short term investment in term deposits at the rate of 3.55% (2021: 3.55%), interest income on saving account and receipts from patients.

16 Expenses on health projects	Restricted funds	Un-restricted funds	2022 Total	2021 Total
------(Rupees)-----				
Medicine consumed	7,230,011	6,928,315	14,158,326	13,169,853
Clinical staff salaries	-	1,335,800	1,335,800	2,644,962
Biologics	-	20,090,319	20,090,319	9,955,175
Joint replacement	-	170,000	170,000	-
Medical test for patients	-	631,088	631,088	590,971
In-patients treatment	-	390,708	390,708	900,053
Rehabilitation equipment	-	250,000	250,000	-
	<u>7,230,011</u>	<u>29,796,230</u>	<u>37,026,241</u>	<u>27,261,014</u>

17 Expenses on scholarships	Note	Restricted funds	Un-restricted funds	2022 Total	2021 Total
------(Rupees)-----					
Expenses on scholarships	17.1	-	3,932,167	3,932,167	4,588,400
		<u>-</u>	<u>3,932,167</u>	<u>3,932,167</u>	<u>4,588,400</u>

17.1 This represents scholarships paid to Post Graduate (PG) trainees of National Hospital and Central Park Teaching Hospital from post graduate funding programme.

18 Expense on faculty support program	Note	Restricted funds	Un-restricted funds	2022 Total	2021 Total
------(Rupees)-----					
Expense on Faculty support program	18.1	-	2,995,000	2,995,000	225,000
		<u>-</u>	<u>2,995,000</u>	<u>2,995,000</u>	<u>225,000</u>

18.1 This represents support provided to senior doctors of Central Park Teaching Hospital and National Hospital for medical examination of the Trust's patients (those recommended by the Trust).

Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

19 Administrative expenses	Note	Restricted funds	Un-restricted funds	2022 Total	2021 Total
------(Rupees)-----					
Salaries and wages		-	3,166,950	3,166,950	2,611,065
Rent, rates and taxes		-	1,446,192	1,446,192	1,314,720
Printing and stationary		-	158,955	158,955	202,085
Repair and maintenance		-	51,725	51,725	15,455
Utilities		-	241,685	241,685	94,600
Vehicle running expenses		-	87,267	87,267	64,503
Website maintenance expenses		-	61,800	61,800	61,800
Depreciation	8	-	163,257	163,257	49,713
Amortization	9	-	10,500	10,500	10,500
Postages and courier		-	97,118	97,118	43,862
Legal and professional charges		-	877,000	877,000	94,500
Insurance expenses		-	7,355	7,355	-
Zakat deduction		-	164,755	164,755	-
Other expenses		-	52,835	52,835	93,765
		-	<u>6,587,394</u>	<u>6,587,394</u>	<u>4,656,568</u>

20 Taxation	2022 Rupees	2021 Rupees
Current tax for the year		583,953
Prior year tax adjustment	-	172,165
	<u>-</u>	<u>756,118</u>

20.1 The Trust's status as Non-Profit Organization under section 2(36) of Income Tax Ordinance, 2001(the Ordinance) has been renewed for tax year 2022, 2023 and 2024 vide order dated September 08, 2022.

The Trust has duly complied with the provisions of section 100C of the Ordinance, hence, no provision for taxation has been recorded in the financial statements.

21 Cash and cash equivalents	Note	2022 Rupees	2021 Rupees
Cash and bank balance	13	25,304,840	22,546,779
Short term investments		-	6,543,162
		<u>25,304,840</u>	<u>29,089,941</u>

## 22 Related party transactions

The related parties comprise of Executive Committee and members of Board of Trustees of the Trust. Transactions with related parties are as follows:

Name	Relationship	Nature of transaction	2022 Rupees	2021 Rupees
Prof. Nighat Mir Ahmad	Chairperson	Donation	200,000	165,000
Prof. Sumaira Farmman Raja	Co -Chairperson	Donation	291,000	231,000
Prof. M. Ahmed Saeed	General Secretary	Donation	100,000	260,000
Ms. Samina Sultana	Finance Secretary	Donation	994,000	938,000
Pir Farid Ahsanuddin	Member of Board of Trustee	Donation	50,000	25,000
Ms. Anjum S. Ahmed	Member of Board of Trustee	Donation	500,000	620,000
Dr. Tauseef Irfan	Member of Board of Trustee	Donation	125,000	100,000
Dr. Shabnam Sarfraz	Member of Board of Trustee	Donation	130,000	279,200
Mr. Assad Ahmad	Member of Board of Trustee	Donation	452,000	225,000
Dr. Saira Elaine Anwer Khan	Member of Board of Trustee	Donation	100,000	-

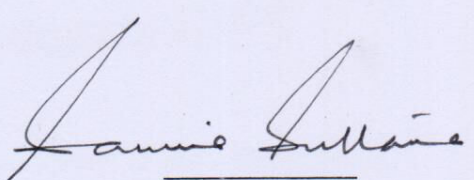
Arthritis Care Foundation  
Notes to the Financial Statements  
For the year ended June 30, 2022

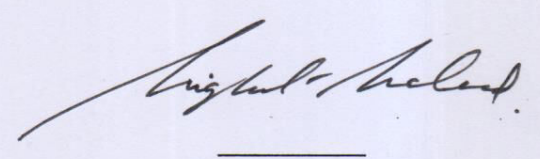
23 Number of employees	2022	2021
Number of employees at the end of the year	11	9
Average number of employees	16	9

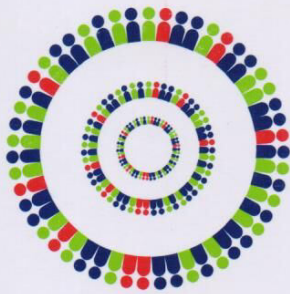
24 Date of authorization  
These financial statements have been authorized for issue by the Board of Trustees on November 03, 2022

25 General

- 25.1 Figures of previous year have been re-arranged and re-classified wherever necessary for the purposes of comparison.
- 25.2 Figures have been rounded off to the nearest Rupee.

  
\_\_\_\_\_  
Finance Secretary

  
\_\_\_\_\_  
Chairperson



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	<a href="https://www.facebook.com/pages/arthritiscarefoundation">www.facebook.com/pages/arthritiscarefoundation</a>