

## **AUDITORS' REPORT TO THE MEMBERS**

We have audited the accompanying financial statements of **Konpal Child Abuse Prevention Society**, which comprise the statement of financial position as at June 30, 2018, the related income and expenditure account for the year then ended, statement of changes in retained earnings, statement of cash flows and notes to the financial statements and a summary of significant accounting policies and other explanatory information.

### **Members' Responsibility for the Financial Statements**

The Members are responsible for the preparation and fair presentation of these financial statements in accordance with the requirements of Guideline for Accounting and Financial Reporting by Non-Government Organisations (NGO) / Non Profit Organisations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP), and for such internal controls as the Members of the Society determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

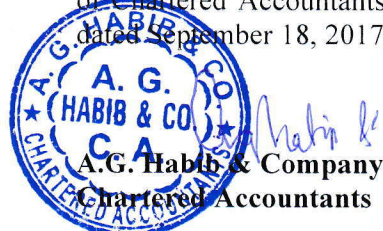
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Members, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements give a true and fair view of the state of the Society's affairs as at June 30, 2018 and of the income and expenditure account for the year then ended in accordance with the applicable framework.

The financial statements of the Society for the year ended June 30, 2017 were audited by another firm of Chartered Accountants who expressed an unqualified opinion on those statements in their report dated September 18, 2017.



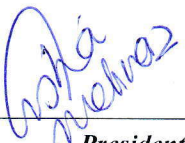
**Engagement Partner:**  
**A.G. Habib**

**Place:** Karachi  
**Dated:** 31 DEC 2018

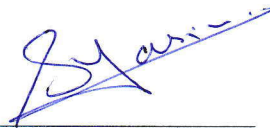
**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2018**

	<i>Note</i>	<i>2018 Rupees</i>	<i>2017 Rupees</i>
<b><u>ASSET</u></b>			
<b>Non Current Assets</b>			
Property and equipment	3	48,976	57,618
<b>Current Assets</b>			
Cash and bank balances	4	1,273,471	1,390,337
<b>Total Assets</b>		1,322,447	1,447,955
<b><u>FUNDS</u></b>			
<b>General Fund</b>		1,322,446	1,447,955
<b>Total Fund</b>		1,322,446	1,447,955

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

  
 \_\_\_\_\_  
*President*



  
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*Trustee*

**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**INCOME AND EXPENDITURE ACCOUNT**  
**AS THE 30 JUNE 2018**

	2018 Rupees	2017 Rupees
<b><u>INCOME</u></b>		
Donation	246,000	650,000
Membership fee	15,000	5,000
<b>Total income</b>	<b>261,000</b>	<b>655,000</b>
<b><u>EXPENDITURES</u></b>		
Printing & Stationary	24,329	51,303
Communication expense	5,880	13,200
Salaries Expenses	165,000	156,000
Office General Expenses	40,340	2,500
Courier Charges	1,280	-
Cartage ,Conveyance & P.O.L	2,100	1,300
Bank Charges	283	1,462
W.H Tax on Cash Withdrawal	-	900
Meeting Expense	6,293	5,400
Depreciation	8,643	10,168
Auditor's Remuneration	16,200	15,900
Play production expenses	-	295,000
Program Cost	116,161	70,554
<b>Total expenditure</b>	<b>386,509</b>	<b>623,687</b>
<b>Net Surplus/(deficit) transferred to general fund</b>	<b>(125,509)</b>	<b>31,313</b>

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



  
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 President

  
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 Trustee

**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	<i>Retain Earnings</i>	<i>Total</i>
	----- <i>Rupees</i> -----	
<b>Balance as at June 30, 2016</b>	1,416,642	1,416,642
Exces of income over expenditure	31,313	31,313
<b>Balance as at June 30, 2017</b>	<b>1,447,955</b>	<b>1,447,955</b>
Excess of expense over income	(125,509)	(125,509)
<b>Balance as at June 30, 2018</b>	<b>1,322,446</b>	<b>1,322,446</b>

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

  
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*President*

  
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*Trustee*

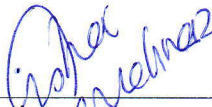




**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	<i>2018</i> <i>Rupees</i>	<i>2017</i> <i>Rupees</i>
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess/(Shortage) of income over expenditure	(125,509)	31,313
<b>Adjustments for Items not involving movement of funds:</b>		
Depreciation	8,643	10,168
Financial charges	283	1,462
<b>Operating cash flows before working capital changes</b>	<u>(116,583)</u>	<u>42,943</u>
<b>(Decrease)/ Increase in Current Liabilities</b>		
Accrued expenses	<u>-</u>	<u>(13,000)</u>
	(116,583)	29,943
Financial charges	<u>(283)</u>	<u>(1,462)</u>
<b>Net cash generated from / (used in) operating activities</b>	<u>(116,866)</u>	<u>28,481</u>
<b>Net increase in cash and cash equivalent</b>	(116,866)	28,481
<b>Cash and cash equivalents at the beginning of the year</b>	1,390,337	1,361,856
<b>Cash and cash equivalents at the end of the year</b>	<u><u>1,273,471</u></u>	<u><u>1,390,337</u></u>

The annexed notes form an integral part of theses financial statements

  
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 President

  
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 Trustee



**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**1 STATUS AND NATURE OF MASJID OPERATIONS**

KONPAL Child Abuse Prevention Society is registered under the voluntary social welfare agencies ordinance 1961. The main vision of the organization is to create a society free of child abuse & to ensure that rights of children are protected.

The principal office of the society is located at House No. 4-N, Block 6, PECHS, Karachi Pakistan.

**2 BASIS OF PREPARATION**

**2.1 Statement of compliance**

These financial statements have been prepared in accordance with the Guidelines for Accounting and Financial Reporting by Non-Government Organisations (NGOs) / Non Profit Organisations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).

**2.2 Basis of measurement**

These financial statements have been prepared under the historical cost convention. Further cash basis of accounting has been followed.

**2.3 Functional and presentation currency**

The financial statements are presented in Pakistani Rupee, which is also the functional currency of the Trust.



2018  
Rupees

2017  
Rupees

### 3 PROPERTY AND EQUIPMENT

Furniture & Fixtures (W.D.V)	40,537	47,690
Depreciation for the year	(6,081)	(7,154)
Closing WDV	34,456	40,537
Equipments (W.D.V)	17,082	20,096
Depreciation for the year	(2,562)	(3,014)
Closing WDV	14,520	17,082
Total Closing WDV	48,976	57,618
Depreciation Rate (%)	15%	15%

### 4 CASH AND BANK BALANCES

Cash in hand	-	24,243
Cash at bank - current account	1,273,471	1,366,094
	1,273,471	1,390,337

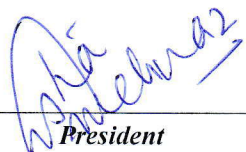
### 5 GENERAL

Figures have been rounded off to the nearest Rupee.

No of employees at the reporting date 03 (2017: 02).

### 6 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on 31 DEC 2018 by the Executive Committee / Board Members of the Society.

  
President

  
Trustee

