

## 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, 2019, 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 Organization's (NGO) / Non Profit Organization's (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*

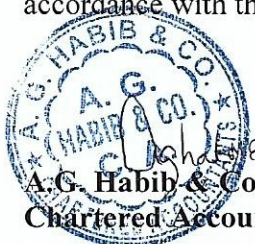
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain 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, 2019 and of the income and expenditure account for the year then ended in accordance with the applicable framework.



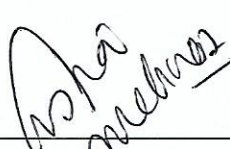
**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2019**

	<i>Note</i>	<i>2019</i> <b>Rupees</b>	<i>2018</i> <b>Rupees</b>
<b><u>ASSET</u></b>			
<b>Non Current Assets</b>			
Property and equipment	3	41,630	48,976
<b>Current Assets</b>			
Cash and bank balances	4	2,038,549	1,273,471
<b>Total Assets</b>		<b>2,080,179</b>	<b>1,322,447</b>

**FUNDS**

<b>General Fund</b>		<b>2,080,179</b>	<b>1,322,447</b>
<b>Total Fund</b>		<b>2,080,179</b>	<b>1,322,447</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  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2019**

	2019 <i>Rupees</i>	2018 <i>Rupees</i>
<b><u>INCOME</u></b>		
Donation	1,292,000	246,000
Membership fee	22,000	15,000
	1,314,000	261,000
<b><u>EXPENDITURES</u></b>		
Printing & Stationary	2,180	24,329
Communication expense	6,060	5,880
Salaries Expenses	180,000	165,000
Office General Expenses	3,000	40,340
Courier Charges	-	1,280
Cartage ,Conveyance & P.O.L	800	2,100
Bank Charges	-	283
Meeting Expense	6,230	6,292
Depreciation	7,346	8,643
Auditor's Remuneration	27,000	16,200
Repair of Building	1,740	-
Scholarship Expense	126,560	-
Program Cost	195,352	116,161
	556,268	386,508
<b>Net surplus / (deficit) transferred to general fund</b>	<b>757,732</b>	<b>(125,508)</b>

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



*Asma Mehmood*  
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**President**

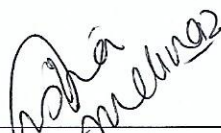
*Syamsi*  
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**Trustee**

**KONPAL CHILD ABUSE PREVENTION SOCIETY  
STATEMENT OF CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 2019**

	<i>Retain Earnings</i>	<i>Total</i>
	<i>----- Rupees -----</i>	
<b>Balance as at June 30, 2017</b>	1,447,955	1,447,955
Excess of expense over income	(125,508)	(125,508)
<b>Balance as at June 30, 2018</b>	1,322,447	1,322,447
Exces of income over expenditure	757,732	757,732
<b>Balance as at June 30, 2019</b>	<b>2,080,179</b>	<b>2,080,179</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, 2019**

	<i>2019</i>	<i>2018</i>
	<i>Rupees</i>	<i>Rupees</i>
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess/(Shortage) of income over expenditure	757,732	(125,508)
<b>Adjustments for items not involving movement of funds:</b>		
Depreciation	7,346	8,643
Financial charges	-	283
<b>Operating cash flows before working capital changes</b>	765,078	(116,582)
<b>(Decrease)/ Increase in Current Liabilities</b>		
Accrued expenses	-	-
	765,078	(116,582)
Financial charges	-	(283)
<b>Net cash generated from / (used in) operating activities</b>	765,078	(116,865)
<b>Net increase / (decrease) in cash and cash equivalent</b>	765,078	(116,865)
<b>Cash and cash equivalents at the beginning of the year</b>	1,273,471	1,390,336
<b>Cash and cash equivalents at the end of the year</b>	2,038,549	1,273,471

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  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**1 STATUS AND NATURE OF 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.



<b>2019</b>	<b>2018</b>
<b>Rupees</b>	<b>Rupees</b>

**3 PROPERTY AND EQUIPMENT**

Furniture & fixtures (W.D.V)	34,456	40,537
Depreciation for the year	<u>(5,168)</u>	<u>(6,081)</u>
Closing WDV	29,288	34,456
Equipments (W.D.V)	<u>14,520</u>	<u>17,082</u>
Depreciation for the year	<u>(2,178)</u>	<u>(2,562)</u>
Closing WDV	<u>12,342</u>	<u>14,520</u>
Total Closing WDV	<u><u>41,630</u></u>	<u><u>48,976</u></u>
<b>Depreciation Rate (%)</b>	<u><u>15%</u></u>	<u><u>15%</u></u>

**4 CASH AND BANK BALANCES**

Cash in hand	49,090	-
Cash at bank - current account	<u>1,989,459</u>	<u>1,273,471</u>
	<u><u>2,038,549</u></u>	<u><u>1,273,471</u></u>

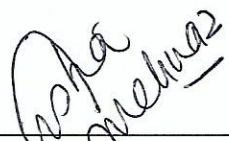
**5 GENERAL**

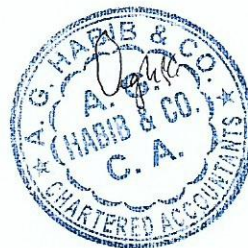
Figures have been rounded off to the nearest Rupee.

No of employees at the reporting date 4 (2018 : 3).

**6 DATE OF AUTHORIZATION FOR ISSUE**

These financial statements were authorized for issue on 12 NOV 2019 by the Executive Committee / Board Members of the Society.

  
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*President*



  
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*Trustee*