

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, 2020, 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

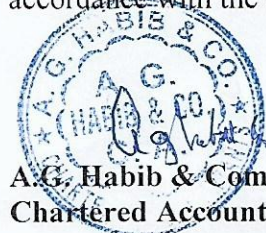
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain 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, 2020 and of the income and expenditure account for the year then ended in accordance with the applicable framework.



A.G. Habib & Company
Chartered Accountants

Place: Karachi

Dated: 23 SEP 2020

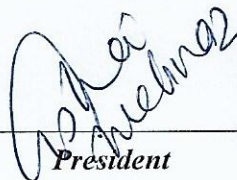
**KONPAL CHILD ABUSE PREVENTION SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2020**

	<i>Note</i>	<i>2020 Rupees</i>	<i>2019 Rupees</i>
<u>ASSET</u>			
Non Current Assets			
Property and equipment	3	53,491	41,630
Current Assets			
Cash and bank balances	4	2,231,049	2,038,549
Total Assets		2,284,540	2,080,179

FUNDS

General Fund		2,284,540	2,080,179
Total Fund		2,284,540	2,080,179

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



 President






 Trustee

**KONPAL CHILD ABUSE PREVENTION SOCIETY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2020**

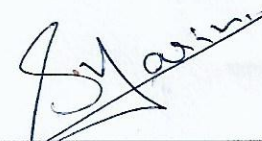
	<i>Note</i>	<i>2020 Rupees</i>	<i>2019 Rupees</i>
<u>INCOME</u>			
Donation		736,000	786,000
Donation-Scholarship		223,500	506,000
Membership fee		-	22,000
		959,500	1,314,000
 <u>EXPENDITURES</u>			
Printing & Stationary		23,138	2,180
Communication expense		6,250	6,060
Salaries Expenses		195,000	180,000
Office General Expenses		25,000	3,000
Cartage ,Conveyance & P.O.L		-	800
Bank Charges		1,391	-
Meeting Expense		5,778	6,230
Depreciation	3	9,439	7,346
Auditor's Remuneration		27,000	27,000
Repair of Building		-	1,740
Scholarship Expense		119,550	126,560
Program Cost		342,593	195,352
		755,139	556,268
Net surplus / (deficit) transferred to general fund		204,361	757,732

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





President



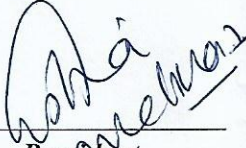
Trustee

KONPAL CHILD ABUSE PREVENTION SOCIETY
STATEMENT OF CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 2020

	<i>Retain Earnings</i>	<i>Total</i>
	----- <i>Rupees</i> -----	
Balance as at June 30, 2017	1,447,955	1,447,955
Excess of expense over income	(125,508)	(125,508)
Balance as at June 30, 2018	1,322,447	1,322,447
Exces of income over expenditure	757,732	757,732
Balance as at June 30, 2019	2,080,179	2,080,179
Exces of income over expenditure	204,361	204,361
Balance as at June 30, 2020	2,284,540	2,284,540

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





 President



 Trustee

KONPAL CHILD ABUSE PREVENTION SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

	2020 <i>Rupees</i>	2019 <i>Rupees</i>
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Excess/(Shortage) of income over expenditure	204,361	757,732
Adjustments for items not involving movement of funds:		
Depreciation	9,439	7,346
Financial charges	1,391	-
Operating cash flows before working capital changes	215,191	765,078
(Decrease)/ Increase in Current Liabilities		
Accrued expenses	-	-
	215,191	765,078
Financial charges paid	(1,391)	-
Net cash generated from / (used in) operating activities	213,800	765,078
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure incurred	(21,300)	
Net increase / (decrease) in cash and cash equivalent	192,500	765,078
Cash and cash equivalents at the beginning of the year	2,038,549	1,273,471
Cash and cash equivalents at the end of the year	2,231,049	2,038,549

The annexed notes form an integral part of these financial statements



 President





 Trustee

**KONPAL CHILD ABUSE PREVENTION SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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.



<i>2020</i>	<i>2019</i>
<i>Rupees</i>	<i>Rupees</i>

3 PROPERTY AND EQUIPMENT

Furniture & fixtures (W.D.V)	29,288	34,456
Depreciation for the year	<u>(4,393)</u>	<u>(5,168)</u>
Closing WDV	24,895	29,288
Equipments (W.D.V)	<u>12,342</u>	<u>14,520</u>
Addition during the year	<u>21,300</u>	<u>-</u>
Depreciation for the year	<u>(5,046)</u>	<u>(2,178)</u>
Closing WDV	<u>28,596</u>	<u>12,342</u>
Total Closing WDV	<u><u>53,491</u></u>	<u><u>41,630</u></u>
Depreciation Rate (%)	<u><u>15%</u></u>	<u><u>15%</u></u>

4 CASH AND BANK BALANCES

Cash in hand	9,531	49,090
Cash at bank - current account	<u>2,221,518</u>	<u>1,989,459</u>
	<u><u>2,231,049</u></u>	<u><u>2,038,549</u></u>

5 GENERAL

Figures have been rounded off to the nearest Rupee.

Number of employees at the reporting date 4 (2019 : 4).

6 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on 23 SEP 2020 by the Executive Committee / Board Members of the Society.



President





Trustee