



# SAJID & CO.

## Chartered Accountants

Suit No. 204, 2nd Floor Amber Estate Extension, Opp. HBL, MCB Kawish Court Br.  
and Maqbool Masjid, Near Baloch Colony Bridge, Shahrah-e-Faisal, Karachi.  
PTCL No. 34320685, E-mail: sajid\_yunus@yahoo.com

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### 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, 2023, 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 generally accepted accounting principles 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.



Sajid & Co.  
Chartered Accountants

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, 2023 and of the income and expenditure account for the year then ended in accordance with the generally accepted accounting principles. This report is intended solely for the information and use of the organization for obtaining funds or compliance requirement etc. on the request of the Members.

  
  
Sajid & Company  
Chartered Accountants

Place: Karachi

Dated: 10/10/2023

**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2023**

	<i>Note</i>	<b>2023</b> <i>Rupees</i>	<b>2022</b> <i>Rupees</i>
<b><u>ASSET</u></b>			
<b>Non Current Assets</b>			
Property and equipment	3	32,851	38,648
<b>Current Assets</b>			
Cash and bank balances	4	5,094,546	4,794,333
<b>Total Assets</b>		<u><u>5,127,397</u></u>	<u><u>4,832,981</u></u>
<b><u>FUNDS</u></b>			
<b>General Fund</b>		5,127,397	4,832,981
<b>Total Fund</b>		<u><u>5,127,397</u></u>	<u><u>4,832,981</u></u>

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

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

  
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*Trustee*

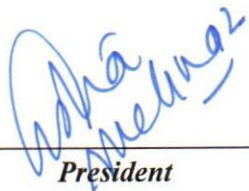




**KONPAL CHILD ABUSE PREVENTION SOCIETY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 2023**

	<i>Note</i>	<i>2023 Rupees</i>	<i>2022 Rupees</i>
<b><u>INCOME</u></b>			
Donation		997,960	2,557,880
Membership fee		5,000	-
Donation - Scholarship		-	10,000
		<b>1,002,960</b>	<b>2,567,880</b>
<b><u>EXPENDITURES</u></b>			
Printing & Stationary		56,800	40,140
Salaries Expenses		204,000	180,000
Office General Expenses		103,250	3,650
Cartage, Conveyance & P.O.L		21,430	77,288
Meeting Expense		15,730	24,565
Depreciation	3	5,797	6,820
Auditor's Remuneration		27,000	27,000
Courier Charges		350	150
Monitoring Expense		-	12,000
Telephone Expense		2,500	3,600
Medical Expenses		-	2,000
Program Cost		271,687	40,072
		<b>708,544</b>	<b>417,285</b>
<b>Net surplus transferred to general fund</b>		<b>294,416</b>	<b>2,150,595</b>

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

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


  
\_\_\_\_\_  
*Trustee*



**KONPAL CHILD ABUSE PREVENTION SOCIETY  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<i>FUNDS</i>	<i>Total</i>
	<i>----- Rupees -----</i>	
<b>Balance as at June 30, 2021</b>	2,682,386	2,682,386
Total comprehensive income for the year	2,150,595	2,150,595
<b>Balance as at June 30, 2022</b>	4,832,981	4,832,981
Total comprehensive income for the year	294,416	294,416
<b>Balance as at June 30, 2023</b>	5,127,397	5,127,397

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

  
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*President*

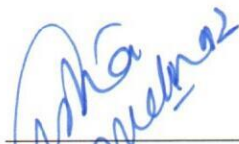
  
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*Trustee*



**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<i>2023</i>	<i>2022</i>
	<i>Rupees</i>	<i>Rupees</i>
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess/(Shortage) of income over expenditure	294,416	2,150,595
<b>Adjustments for items not involving movement of funds:</b>		
Depreciation	5,797	6,820
Financial charges	-	-
<b>Operating cash flows before working capital changes</b>	<b>300,213</b>	<b>2,157,415</b>
<b>(Decrease)/ Increase in Current Liabilities</b>		
Accrued expenses	-	-
	<b>300,213</b>	<b>2,157,415</b>
Financial charges paid	-	-
<b>Net cash generated from operating activities</b>	<b>300,213</b>	<b>2,157,415</b>
<b>Net increase in cash and cash equivalent</b>	<b>300,213</b>	<b>2,157,415</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>4,794,333</b>	<b>2,636,918</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>5,094,546</b>	<b>4,794,333</b>

The annexed notes form an integral part of these financial statements

  
 \_\_\_\_\_  
 President

  
 \_\_\_\_\_  
 Trustee

*SCC*

**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**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.

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2023  
Rupees

2022  
Rupees

3 **PROPERTY AND EQUIPMENT**

Furniture & fixtures (W.D.V)	17,987	21,161
Depreciation for the year	(2,698)	(3,174)
<b>Closing WDV</b>	<b>15,289</b>	<b>17,987</b>
Equipment (W.D.V)	20,661	24,307
Addition during the year	-	-
Depreciation for the year	(3,099)	(3,646)
<b>Closing WDV</b>	<b>17,562</b>	<b>20,661</b>
<b>Total Closing WDV</b>	<b>32,851</b>	<b>38,648</b>
<b>Depreciation Rate (%)</b>	<b>15%</b>	<b>15%</b>

4 **CASH AND BANK BALANCES**

Cash in hand	26,055	40,290
Cash at bank - current account	5,068,491	4,754,043
	<b>5,094,546</b>	<b>4,794,333</b>

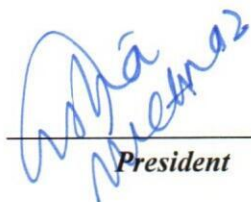
5 **GENERAL**

- Figures have been rounded off to the nearest Rupee.
- Number of employees at the reporting date 4 (2022 : 4).

6 **DATE OF AUTHORIZATION FOR ISSUE**

10102023

These financial statements were authorized for issue on \_\_\_\_\_ by the Executive Committee of the Society.

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Trustee

2023