

AUDIT AND ASSURANCE GROUP

**Independent Auditor's Report  
To the Members of Konpal Child Abuse Prevention Society  
Report on the audit of Financial Statement**

**Opinion**

We have audited the financial statements of **Konpal Child Abuse Prevention Society** (the Society), which comprise the statement of financial position as at June 30, 2024, and the statement of income and expenditure, the statement of changes in fund, the statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements presents fairly, in all material respects, the financial position of **Konpal Child Abuse Prevention Society** as at June 30, 2024 and of its financial performance and its cash flows for the year then ended in accordance with the approved accounting and reporting standards as applicable in Pakistan.

**Basis for Opinion**

We conducted our audit in accordance with 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 Society 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 Those Charged with Governance for the Financial Statements**

The Executive Committee are responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and for such internal control as the Executive Committee 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, Executive Committee are responsible for assessing the Society'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 Executive Committee either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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.



**AUDIT AND ASSURANCE GROUP**

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 Society'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 events or conditions that may cast significant doubt on the Society'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 Society 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.



Karachi  
Dated: 07-Oct-2024

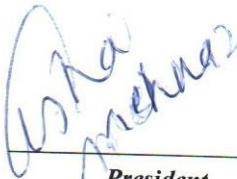
UDIN: AR202410457CHAUZeJfY

Salman Masood, FCA  
Salman & Co.  
Chartered Accountants.

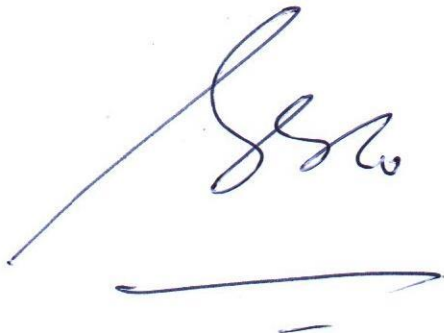
**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2024**

|                           | Note | 2024<br>Rupees          | 2023<br>Rupees          |
|---------------------------|------|-------------------------|-------------------------|
| <b><u>ASSET</u></b>       |      |                         |                         |
| <b>Non Current Assets</b> |      |                         |                         |
| Property and equipment    | 3    | 27,924                  | 32,851                  |
| <b>Current Assets</b>     |      |                         |                         |
| Cash and bank balances    | 4    | 5,958,827               | 5,094,546               |
| <b>Total Assets</b>       |      | <u><u>5,986,751</u></u> | <u><u>5,127,397</u></u> |
| <b><u>FUNDS</u></b>       |      |                         |                         |
| <b>General Fund</b>       |      | 5,986,751               | 5,127,397               |
| <b>Total Fund</b>         |      | <u><u>5,986,751</u></u> | <u><u>5,127,397</u></u> |

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

  
\_\_\_\_\_  
President

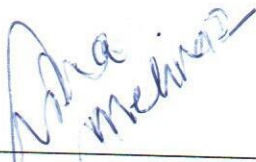
  
\_\_\_\_\_  
Trustee

  
\_\_\_\_\_

**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|   | Note | 2024<br>Rupees    | 2023<br>Rupees |
|---|------|-------------------|----------------|
| <b><u>INCOME</u></b>                    |      |                   |                |
| Donation                                |      |                   |                |
| Membership fee                          |      | 1,537,000         | 997,960        |
| Zakat                                   |      | 5,000             | 5,000          |
|   |      | <u>115,000.00</u> | <u>-</u>       |
|   |      | 1,657,000         | 1,002,960      |
| <b><u>EXPENDITURES</u></b>              |      |                   |                |
| Printing & Stationary                   |      | 64,565            | 56,800         |
| Bank Charges                            |      | 2,034             |                |
| Salaries Expenses                       |      | 439,000           | 204,000        |
| Office General Expenses                 |      | 27,800            | 103,250        |
| Cartage, Conveyance & P.O.L             |      | 55,724            | 21,430         |
| Meeting Expense                         |      | 27,680            | 15,730         |
| Depreciation                            |      | 4,927             | 5,797          |
| Auditor's Remuneration                  | 3    | 37,908            | 27,000         |
| Repair & Maintanance                    |      | 13,800            |                |
| Courier Charges                         |      | -                 | 350            |
| Monitoring Expense                      |      | 31,105.00         | -              |
| Telephone Expense                       |      | 12,000            | 2,500          |
| Medical Expenses                        |      | -                 | -              |
| Program Cost                            |      | 81,103            | 271,687        |
|   |      | 797,646           | 708,544        |
| Net surplus transferred to general fund |      | <u>859,354</u>    | <u>294,416</u> |

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

  
 \_\_\_\_\_  
 President

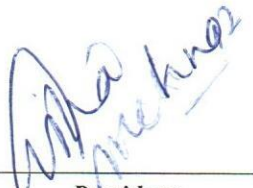
  
 \_\_\_\_\_  
 Trustee



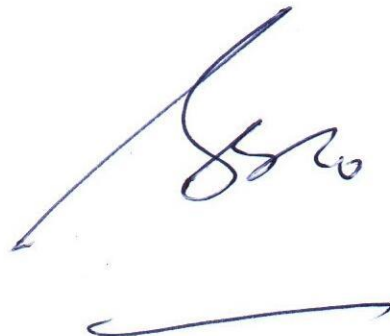
**KONPAL CHILD ABUSE PREVENTION SOCIETY**  
**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

|   | <i>FUNDS</i>              | <i>Total</i>     |
|---|---------------------------|------------------|
|   | <i>----- Rupees -----</i> |                  |
| Balance as at June 30, 2022             | 4,832,981                 | 4,832,981        |
| Total comprehensive income for the year | 294,416                   | 294,416          |
| Balance as at June 30, 2023             | <u>5,127,397</u>          | <u>5,127,397</u> |
| Total comprehensive income for the year | 859,354                   | 859,354          |
| Balance as at June 30, 2024             | <u>5,986,751</u>          | <u>5,986,751</u> |

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, 2024**

|   | 2024<br>Rupees          | 2023<br>Rupees          |
|---|-------------------------|-------------------------|
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                         |                         |
| Excess/(Shortage) of income over expenditure                  | 859,354                 | 294,416                 |
| <b>Adjustments for items not involving movement of funds:</b> |                         |                         |
| Depreciation  | 4,927                   | 5,797                   |
| Financial charges   | 2,034                   | -                       |
| <b>Operating cash flows before working capital changes</b>    | <u>866,315</u>          | <u>300,213</u>          |
| <b>(Decrease)/ Increase in Current Liabilities</b>            |                         |                         |
| Accrued expenses  | -                       | -                       |
|   | <u>866,315</u>          | <u>300,213</u>          |
| Financial charges paid  | (2,034)                 | -                       |
| <b>Net cash generated from operating activities</b>           | <u>864,281</u>          | <u>300,213</u>          |
| <b>Net increase in cash and cash equivalent</b>               | 864,281                 | 300,213                 |
| <b>Cash and cash equivalents at the beginning of the year</b> | 5,094,546               | 4,794,333               |
| <b>Cash and cash equivalents at the end of the year</b>       | <u><u>5,958,827</u></u> | <u><u>5,094,546</u></u> |

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, 2024**

**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**

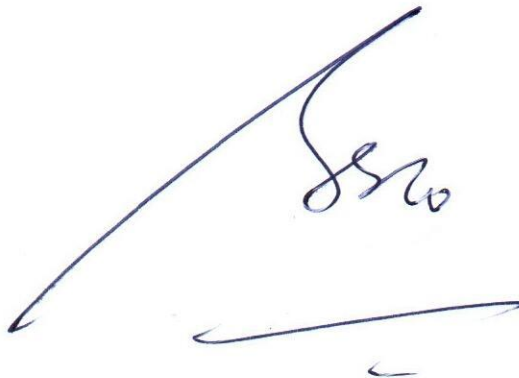
These financial statements have been prepared in accordance with the Guidelines for Accounting and Financial Reporting by Non-Government Organisations (NGOs') / Non Profit Organisations (NPOs') issued by the Institute of Chartered Accountants of Pakistan (ICAP).

**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.

A large, stylized handwritten signature in blue ink, followed by a horizontal flourish line.

2024  
Rupees

2023  
Rupees

3 **PROPERTY AND EQUIPMENT**

Furniture & fixtures (W.D.V)  
Depreciation for the year  
Closing WDV

|         |         |
|---------|---------|
| 15,289  | 17,987  |
| (2,293) | (2,698) |
| 12,996  | 15,289  |

Equipment (W.D.V)  
Addition during the year  
Depreciation for the year  
Closing WDV

|         |         |
|---------|---------|
| 17,562  | 20,661  |
| -       | -       |
| (2,634) | (3,099) |
| 14,928  | 17,562  |

Total Closing WDV

|        |        |
|--------|--------|
| 27,924 | 32,851 |
|--------|--------|

Depreciation Rate (%)

|     |     |
|-----|-----|
| 15% | 15% |
|-----|-----|

4 **CASH AND BANK BALANCES**

Cash in hand  
Cash at bank - current account

|           |           |
|-----------|-----------|
| 42,952    | 26,055    |
| 5,915,875 | 5,068,491 |
| 5,958,827 | 5,094,546 |

5 **NUMBER OF EMPLOYEES**

Number of employees as at year end

|   |   |
|---|---|
| 4 | 4 |
|---|---|

Average number of employees at year end

|   |   |
|---|---|
| 4 | 4 |
|---|---|

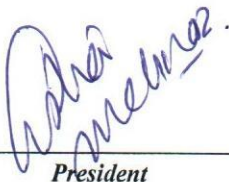
6 **GENERAL**

- Figures have been rounded off to the nearest Rupee.

7 **DATE OF AUTHORIZATION FOR ISSUE**

07 OCT 2024

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

  
President

  
Trustee

