



SAJID & CO.

Chartered Accountants

Suite 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. (+92-21) 34320685 E-mail: sajid_yunus@yahoo.com

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, 2021, 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.



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, 2021 and of the income and expenditure account for the year then ended in accordance with the applicable framework.



Sajid & Company
Chartered Accountants

Place: Karachi
Dated: 18 SEP 2021

**KONPAL CHILD ABUSE PREVENTION SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021**

	<i>Note</i>	<i>2021 Rupees</i>	<i>2020 Rupees</i>
<u>ASSET</u>			
Non Current Assets			
Property and equipment	3	45,468	53,491
Current Assets			
Cash and bank balances	4	2,636,918	2,231,049
Total Assets		2,682,386	2,284,540

FUNDS

General Fund		2,682,386	2,284,540
Total Fund		2,682,386	2,284,540

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



 President



 Trustee

S.L.C.

KONPAL CHILD ABUSE PREVENTION SOCIETY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2021

	<i>Note</i>	<i>2021</i> <i>Rupees</i>	<i>2020</i> <i>Rupees</i>
<u>INCOME</u>			
Donation		1,609,900	736,000
Rain Relief Fund		150,000	-
Donation - Scholarship		10,000	223,500
		1,769,900	959,500
 <u>EXPENDITURES</u>			
Printing & Stationary		52,500	23,138
Salaries Expenses		180,000	195,000
Office General Expenses		27,200	25,000
Cartage, Conveyance & P.O.L		1,300	-
Bank Charges		2,627	1,391
Meeting Expense		20,865	5,778
Depreciation	3	8,023	9,439
Auditor's Remuneration		27,000	27,000
Scholarship Expense		52,500	119,550
Courier Charges		1,296	-
Monitoring Expense		16,383	-
Repair of Equipment		1,150	-
Survey Expense		62,950	-
Telephone Expense		4,900	-
Ration Expense		150,000	-
Program Cost		763,360	342,593
		1,372,054	755,139
Net surplus transferred to general fund		397,846	204,361

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, 2021

	<u>FUNDS</u>	<u>Total</u>
	<u>----- Rupees -----</u>	
Balance as at June 30, 2020	2,284,540	2,284,540
Total comprehensive Income for the year	397,846	397,846
Balance as at June 30, 2021	<u>2,682,386</u>	<u>2,682,386</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, 2021

	2021 <i>Rupees</i>	2020 <i>Rupees</i>
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Excess/(Shortage) of income over expenditure	397,846	204,361
Adjustments for items not involving movement of funds:		
Depreciation	8,023	9,439
Financial charges	2,627	1,391
Operating cash flows before working capital changes	408,496	215,191
(Decrease)/ Increase in Current Liabilities		
Accrued expenses	-	-
	408,496	215,191
Financial charges paid	(2,627)	(1,391)
Net cash generated from operating activities	405,869	213,800
 B. CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure incurred	-	(21,300)
Net cash used in investing activity	-	(21,300)
Net increase in cash and cash equivalent	405,869	192,500
Cash and cash equivalents at the beginning of the year	2,231,049	2,038,549
Cash and cash equivalents at the end of the year	2,636,918	2,231,049

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 JUNE30, 2021

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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<i>2021</i>	<i>2020</i>
<i>Rupees</i>	<i>Rupees</i>

3 PROPERTY AND EQUIPMENT

Furniture & fixtures (W.D.V)	24,895	29,288
Depreciation for the year	<u>(3,734)</u>	<u>(4,393)</u>
Closing WDV	21,161	24,895
Equipment (W.D.V)	<u>28,596</u>	<u>12,342</u>
Addition during the year	<u>-</u>	<u>21,300</u>
Depreciation for the year	<u>(4,289)</u>	<u>(5,046)</u>
Closing WDV	24,307	28,596
Total Closing WDV	45,468	53,491
Depreciation Rate (%)	15%	15%

4 CASH AND BANK BALANCES

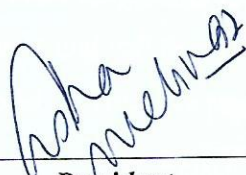
Cash in hand	2,577	9,531
Cash at bank - current account	<u>2,634,341</u>	<u>2,221,518</u>
	2,636,918	2,231,049

5 GENERAL

- Figures have been rounded off to the nearest Rupee.
- Number of employees at the reporting date 4 (2020 : 4).

6 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on 18 SEP 2021 by the Executive Committee of the Society.



President



Trustee

SLC