

### AUDITOR'S REPORT TO THE MEMBER

We have audited the annexed Statement of Financial Position of **CENTER FOR LAW & JUSTICE** as at **June 30, 2021** and the related Receipts and Payment Accounts with the notes forming part thereof, for the year then ended and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

It is the responsibility of the company's management to establish and maintain a system of internal control, and prepare and present the above said statements in conformity with the approved accounting standards and the requirements of the Companies Act, 2017. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the auditing standards as applicable in Pakistan. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the above said statements are free of any material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the above said statements. An audit also includes assessing the accounting policies and significant estimates made by management, as well as, evaluating the overall presentation of the above said statements. We believe that our audit provides a reasonable basis for our opinion and, after due verification, we report that-

- (a). in our opinion, proper books of account have been kept by the company as required by the Companies Act, 2017;
- (b) in our opinion-
  - (i) the Statement of Financial Position and Receipts and Payments account together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 and are in agreement with the books of account and are further in accordance with accounting policies consistently applied;
  - (ii) the expenditure incurred during the year was for the purpose of the company's business; and
  - (iii) the business conducted, investments made and the expenditure incurred during the year were in accordance with the objects of the company;
- (c) in our opinion and to the best of our information and according to the explanations given to us, the balance sheet, profit and loss account, statement of changes in equity and cash flow statement together with the notes forming part thereof conform with approved accounting standards as applicable in Pakistan, and give the information required by the Companies Ordinance, 1984, in the manner so required and respectively give a true and fair view of the state of the company's affairs as at **June 30, 2021** and of the profit, its changes in equity and cash flows for the year then ended; and
- (d) in our opinion, no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980.

DATED: **October 22, 2021**  
ISLAMABAD

*Rizwan Arish & Co.*

RIZWAN ARISH & CO.  
COST & MANAGEMENT ACCOUNTANTS



CENTER FOR LAW AND JUSTICE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

	Notes	June, 30 2021 Rupees	June, 30 2020 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment	4	519,453	547,030
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	5	124,160	148,741
<b>TOTAL ASSETS</b>		<b>643,613</b>	<b>695,771</b>
<b>FUNDS AND LIABILITIES</b>			
<b>GENERAL FUND</b>	6	<b>608,613</b>	<b>606,373</b>
<b>CURRENT LIABILITIES</b>			
Accrued Liabilities	7	35,000	89,398
		<b>35,000</b>	<b>89,398</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>643,613</b>	<b>695,771</b>

The annexed noted from 1 to 11 an integral part of these Financial Statements.

  
PRESIDENT

  
GENERAL SECRETARY

  
MEMBER

CENTER FOR LAW AND JUSTICE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	June, 30 2021 Rupees	June, 30 2020 Rupees
Grants & Donations	8	3,557,183	3,500,000
Project Expenses	9	(1,620,250)	(2,380,084)
Gross Profit		1,936,933	1,119,916
Administrative & Selling Expenses	10	(1,934,693)	(578,691)
Surplus		2,240	541,225
Other Income		-	-
Net Surplus		2,240	541,225

The annexed noted from 1 to 11 an integral part of these Financial Statements.

  
PRESIDENT

  
GENERAL SECRETARY

  
MEMBER

CENTER FOR LAW AND JUSTICE  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

General Fund	Restricted Fund	Total
Rupees		

Balance as on June 30, 2020	606,373	-	606,373
Balance as on July 01, 2020	606,373	-	606,373
Net Surplus for the Year	2,240	-	2,240
Balance as on June 30, 2021	<b>608,613</b>		<b>608,613</b>

The annexed noted from 1 to 11 an integral part of these Financial Statements.

  
PRESIDENT

  
GENERAL SECRETARY

  
MEMBER

**CENTER FOR LAW AND JUSTICE**  
**CASH FLOW STATEMENT**  
**AS AT 30 JUNE 2021**

	June, 30 2021 Rupees	June, 30 2020 Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/(defidt) for the year	2,240	541,225
<b>Adjustments for non cash charges and other items:</b>		
Depreciation		
Finance Cost	120,177	82,670
Amortization	-	-
Provision for Tax	-	-
<b>Operating profit before working capital changes</b>	<u>122,417</u>	<u>623,895</u>
<b>Effect on cash flow due to working capital changes</b>		
<b>(Increase)/decrease in current assets</b>		
Advances and Deposits		
Security Deposit		
<b>Increase/(decrease) in current liabilities</b>		
Retention money		
Creditors, accrued & Other Liabilities		
	(54,398)	3,346
<b>Cash generated (used in)/from operations</b>	<u>(54,398)</u>	<u>3,346</u>
Financial cost paid	68,019	627,241
Taxes paid	-	-
<b>Net flow (used in)/from operating activities</b>	<u>68,019</u>	<u>627,241</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed capital expenditure	(92,600)	(485,000)
<b>Net cash (used in)/from investing activities</b>	<u>(92,600)</u>	<u>(485,000)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long Term Loan	-	-
<b>Net cash from/(used in) financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(24,581)	142,241
<b>Cash and cash equivalents at the beginning of the year</b>	148,741	6,500
<b>Cash and cash equivalents at the end of the year</b>	<u>124,160</u>	<u>148,741</u>

The annexed noted from 1 to 11 an integral part of these Financial Statements.

  
**PRESIDENT**

  
**GENERAL SECRETARY**

  
**MEMBER**

**CENTER FOR LAW AND JUSTICE**  
**NOTES TO THE ACCOUNTS**  
**AS AT 30 JUNE 2021**

**4.4 Provisions**

Provision are recognized when the organization has a present legal or constructive obligation as a result of past events and it is probable that the outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made.

**4.5 Revenue recognition**

The grants and donation are accounted for on the basis of actual receipts in the year or when consider appropriate on the basis of actual/confirmed commitments from the donor organizations.

**4.6 Expenses**

Expenses are recognized in the income and expenditure account when incurred.

**4.7 Cash and cash equivalents**

Cash and cash equivalents are carried in the statement of financial position at cost. For the purpose of statement of cash flows and cash equivalents comprise cash in hand and short term highly liquid investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.



CENTER FOR LAW AND JUSTICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021


	June, 30 2021 Rupees	June, 30 2020 Rupees
<b>9 PROJECT EXPENSES</b>		
Salaries & Wages	1,253,750	
Legal Fee	326,500	
Professional fee	10,000	
Other Direct Cost	30,000	
	<u>1,620,250</u>	<u>-</u>

<b>10 ADMINISTRATIVE &amp; SELLING EXPENSES</b>		
Office Rent	288,000	
Traveling and Conveyance	265,500	
Audit Fee	35,000	
Communication Fee	34,145	
Entertainment Expenses	278,457	
Advertisement and campaigning	155,000	
Printing & Stationery	155,000	
Other indirect cost	603,414	
Depreciation	120,177	
	<u>1,934,693</u>	<u>-</u>

RK

**11 FIGURES**

Figures have been rounded off to the nearest rupee.  
Corresponding figures have been rearranged where necessary for the purpose of comparison.

  
PRESIDENT

  
GENERAL SECRETARY

  
MEMBER



CENTER FOR LAW AND JUSTICE  
PROPERTY AND EQUIPMENT  
AS AT 30 JUNE 2021

DESCRIPTION	COST / REVALUED AMOUNT			ACCUMULATED DEPRECIATION		WRITTEN DOWN VALUE	DEPRECIATION	
	As at 01 July 2020	Additions / (Deletions)	As at 30 June 2021	As at 01 July 2020	As at 30 June 2021	As at 30 June 2021	Charge for the year	Rate
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	%
OFFICE EQUIPMENT	77,625	-	77,625	-	11,644	65,981	11,644	15%
FURNITURE & FIXTURES	400,455	-	400,455	-	60,068	340,387	60,068	15%
COMPUTER & ACCESSORIES	68,950	92,600	161,550	-	48,465	113,085	48,465	30%
2021	547,030	92,600	639,630	-	120,177	519,453	120,177	
2020	173,000	485,000	658,000	28,250	110,925	547,030	82,675	

RK