

AUDITOR'S REPORT TO THE MEMBER

We have audited the annexed Statement of Financial Position of **CENTER FOR LAW & JUSTICE** as at **June 30, 2022** and the related Income Statement 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 balance sheet and Receipts & Payment Statement 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, receipts & Payment Statement, 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 Act, 2017, 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, 2022** 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 03, 2022
ISLAMABAD



RIZWAN ARISH & CO.
COST & MANAGEMENT ACCOUNTANT



Engagement Partner
Muhammad Rizwan-ACMA

CENTER FOR LAW AND JUSTICE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	June, 30 2022 Rupees	June, 30 2021 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	424,572	519,453
CURRENT ASSETS			
Advances , Deposits & Prepayments		225,000	-
Cash & Cash Equivalents	5	2,825,260	124,160
		3,050,260	
TOTAL ASSETS		3,474,832	643,613
FUNDS AND LIABILITIES			
GENERAL FUND	6	3,439,832	608,613
CURRENT LIABILITIES			
Accrued Liabilities	7	35,000	35,000
		35,000	35,000
TOTAL EQUITY AND LIABILITIES		3,474,832	643,613

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



PRESIDENT



GENEREL SECRETARY



MEMBER

**CENTER FOR LAW AND JUSTICE
RECEIPTS & PAYMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	June, 30 2022 Rupees	June, 30 2021 Rupees
Grants & Donations	8	10,895,722	3,557,183
Project Expenses	9	(6,681,627)	(1,620,250)
Gross Profit		4,214,095	1,936,933
Administrative & Selling Expenses	10	(1,382,876)	(1,934,693)
Surplus		2,831,219	2,240
Other Income		-	-
Net Surplus		2,831,219	2,240

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



PRESIDENT



GENERAL SECRETARY



MEMBER

CENTER FOR LAW AND JUSTICE
CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	General Fund	Restricted Fund	Total
	Rupees		
Balance as on June 30, 2021	608,613	-	608,613
Balance as on July 01, 2021	608,613	-	608,613
Net Surplus for the Year	2,831,219	-	2,831,219
Balance as on June 30, 2022	3,439,832		3,439,832

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



PRESIDENT



GENEREL SECRETARY



MEMBER

CENTER FOR LAW AND JUSTICE
CASH FLOW STATEMENT
AS AT 30 JUNE 2022

	June, 30 2022 Rupees	June, 30 2021 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/(defidt) for the year	2,831,219	2,240
Adjustments for non cash charges and other items:		
Depreciation	94,881	120,177
Finance Cost	-	-
Amortization	-	-
Provision for Tax	-	-
Operating profit before working capital changes	2,926,100	122,417
Effect on cash flow due to working capital changes		
(Increase)/decrease in current assets		
Advances and Deposits	(225,000)	-
Security Deposit		
Increase/(decrease) in current liabilities		
Retention money		-
Creditors, accrued & Other Liabilities	-	(54,398)
	(225,000)	(54,398)
Cash generated (used in)/from operations	2,701,100	68,019
Financial cost paid	-	-
Taxes paid	-	-
Net flow (used in)/from operating activities	2,701,100	68,019
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed capital expenditure	-	(92,600)
Net cash (used in)/from investing activities	-	(92,600)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Loan	-	-
Net cash from/(used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	2,701,100	(24,581)
Cash and cash equivalents at the beginning of the year	124,160	148,741
Cash and cash equivalents at the end of the year	2,825,260	124,160

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



PRESIDENT



GENEREL SECRETARY



MEMBER

CENTER FOR LAW AND JUSTICE
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

1 Legal Status and Nature of Business

The Society "Center fo Law & Justice" CLJ was registered in 2011 under the Societies Act 1860. The Society is principally engaged to provide legal assistance and protect civil and political liberties especially to the minorities and the poor, oppressed and marginalized people irrespective of their caste, creed, and religion. In Addition, CLJ would also carry out small, yet meaningful, projects for community uplift in the areas of education, health, energy and environment.

2 BASIS OF PREPRATION

2.1 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards, as applicable in Pakistan, Approved accounting standards comprise of Accounting and financial reporting standards for small sized entities and provisions of and directives issued under the companies Act 2017. In case requirements differ, the provisions or directives of the companies Act,2017 shall prevail.

3 Basis of measurement

These financial statements have been prepaid under historical cost convention and do not reflect the impact of specific price changes and the general level of prices

4 Significant Accounting Policies

4.1 Restricted funds

Funds held for specific useage are restricted funds and are separately accounted for in the financial statements. Contributions against restricted finds are initially recognized at fair value in the balance sheet when there is reasonable assurance that the contribution will be received and the conditions specified for its receipts have been compiled with. Restricted contrtiutions are recognized as revenue in the income and expenditure account on a systematic basis in the same period in which the related expenditure is incurred.

4.2 General Funds

Revenue arising from general unrestricted resources, comprising management cost from Greenstep foundation, profit from bank, donation from community, transfer from restricted grants and other income,is recognized in the income andbenefits associated with the transaction will flow to the organization.

4.3 Operating fixed assets

Operating fixed assets aare stated at cost less accumulated depreciation. Depreciation is charged on the historical cost of an asset over its estimated useful life using the straight line method at the rates given in note 5. Depreciationof operating fixed assets is charged to income and expenditure account.

CENTER FOR LAW AND JUSTICE
NOTES TO THE ACCOUNTS
AS AT 30 JUNE 2022

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 2022

	30-Jun 2022 Rupees	June, 30 2021 Rupees
4 NON-CURRENT ASSETS		
PROPERTY AND EQUIPMENT		
(See schedule)	424,572	519,453
5 CASH AND BANK BALANCES		
Cash in Hand	308,436	115,500
Cash at Bank	2,516,824	8,660
Security receivable	225,000	
	3,050,260	124,160
6 GENERAL FUNDS		
Grant received during the year	608,613	606,373
	10,895,722	3,557,183
	11,504,335	4,163,556
Utilized during the year	(8,064,503)	(3,554,943)
	3,439,832	608,613
7 CREDITORS, ACCRUED AND OTHER LIABILITIES		
Audit Fee	35,000	35,000
	35,000	35,000
8 GRANT AND DONATIONS		
Grants & Donations	10,895,722	3,557,183

CENTER FOR LAW AND JUSTICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	30-Jun 2022 Rupees	June, 30 2021 Rupees
9 PROJECT EXPENSES		
Salaries & Wages	3,435,328	1,253,750
Legal & Professional Fee	228,000	326,500
Professional fee	245,288	10,000
Other Direct Cost	2,773,011	30,000
	6,681,627	1,620,250
10 ADMINISTRATIVE & SELLING EXPENSES		
Office Rent	499,380	288,000
Traveling and Conveyance	55,556	265,500
Audit Fee	35,000	35,000
Communication Fee	82,431	34,145
Entertainment Expenses	298,334	278,457
Advertisement and compaigning	18,000	155,000
Printing & Stationery	2,360	155,000
Other indirect cost	296,934	603,414
Depreciation	94,881	120,177
	1,382,876	1,934,693

11 FIGURES

Figures have been rounded off to the nearest rupee.

Corresponding figures have been rearranged where necessary for the purpose of comparison.



PRESIDENT



GENEREL SECRETARY



MEMBER

CENTER FOR LAW AND JUSTICE
PROPERTY AND EQUIPMENT
AS AT 30 JUNE 2022

DESCRIPTION	COST / REVALUED AMOUNT			ACCUMULATED DEPRECIATION		WRITTEN DOWN VALUE	DEPRECIATION	
	As at 01 July 2021	Additions / (Deletions)	As at 30 June 2022	As at 01 July 2021	As at 30 June 2022	As at 30 June 2022	Charge for the year	Rate
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	%
OFFICE EQUIPMENT	77,625		77,625	11,644	21,541	56,084	9,897	15%
FURNITURE & FIXTURES	400,455		400,455	60,068	111,126	289,329	51,058	15%
COMPUTER & ACCESSORIES	161,550		161,550	48,465	82,391	79,160	33,926	30%
2022	639,630	-	639,630	120,177	215,058	424,572	94,881	
2021	547,030	92,600	639,630	-	120,177	519,453	120,177	