

AUDITOR'S REPORT TO THE MEMBER

We have audited the annexed Statement of Financial Position of **CENTER FOR LAW & JUSTICE** as at **June 30, 2023** 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, 2023** 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: September 26, 2023
ISLAMABAD

Rizwan Arish & Co.

RIZWAN ARISH & CO.
COST & MANAGEMENT ACCOUNTANT



Engagement Partner
Muhammad Rizwan-ACMA

CENTER FOR LAW AND JUSTICE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	June, 30 2023 Rupees	June, 30 2022 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	349,013	424,572
CURRENT ASSETS			
Advances , Deposits & Prepayments		232,500	225,000
Cash & Cash Equivalents	5	378,174	2,825,260
		610,674	3,050,260
TOTAL ASSETS		959,686	3,474,832
FUNDS AND LIABILITIES			
GENERAL FUND	6	(320,314)	3,439,832
CURRENT LIABILITIES			
Accrued Liabilities	7	50,000	35,000
		50,000	35,000
NON CURRENT LIABILITIES			
Loan from Owner		1,230,000	-
		1,230,000	-
TOTAL EQUITY AND LIABILITIES		959,686	3,474,832

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



PRESIDENT



GENEEREL SECRETARY



MEMBER

CENTER FOR LAW AND JUSTICE
RECEIPTS & PAYMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	June, 30 2023 Rupees	June, 30 2022 Rupees
Grants & Donations	8	9,150,139	10,895,722
Project Expenses	9	(10,101,567)	(6,681,627)
Gross Profit		(951,428)	4,214,095
Administrative & Selling Expenses	10	(2,808,718)	(1,382,876)
Surplus		(3,760,146)	2,831,219
Other Income		-	-
Net Surplus		(3,760,146)	2,831,219

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 2023 Rupees	June, 30 2022 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/(defidt) for the year	(3,760,146)	2,831,219
Adjustments for non cash charges and other items:		
Depreciation	75,560	94,881
Finance Cost	-	-
Amortization	-	-
Provision for Tax	-	-
Operating profit before working capital changes	(3,684,587)	2,926,100
Effect on cash flow due to working capital changes		
(Increase)/decrease in current assets		
Advances and Deposits	(7,500)	(225,000)
Security Deposit		
Increase/(decrease) in current liabilities		
Retention money		
Creditors, accrued & Other Liabilities	15,000	-
	7,500	(225,000)
Cash generated (used in)/from operations	(3,677,087)	2,701,100
Financial cost paid	-	-
Taxes paid	-	-
Net flow (used in)/from operating activities	(3,677,087)	2,701,100
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed capital expenditure	-	-
Net cash (used in)/from investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Loan	1,230,000	-
Net cash from/(used in) financing activities	1,230,000	-
Net increase/(decrease) in cash and cash equivalents	(2,447,087)	2,701,100
Cash and cash equivalents at the beginning of the year	2,825,260	124,160
Cash and cash equivalents at the end of the year	378,173	2,825,260

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 2023

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 2023

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 2023

	30-Jun 2023 Rupees	30-Jun 2022 Rupees
4 NON-CURRENT ASSETS		
PROPERTY AND EQUIPMENT		
(See schedule)	349,013	424,572
5 CASH AND BANK BALANCES		
Cash in Hand	308,436	308,436
Services u/s 153(1)(b)	7,500	
Cash at Bank	69,738	2,516,824
Security receivable	225,000	225,000
	610,674	3,050,260
6 GENERAL FUNDS		
Openinf Surplus/Deficit	3,439,832	608,613
Grant received during the year	9,150,139	10,895,722
	12,589,971	11,504,335
Utilized during the year	(12,910,285)	(8,064,503)
	(320,314)	3,439,832
7 CREDITORS, ACCRUED AND OTHER LIABILITIES		
Audit Fee	50,000	35,000
	50,000	35,000
8 GRANT AND DONATIONS		
Grants & Donations	9,150,139	10,895,722

CENTER FOR LAW AND JUSTICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun 2023 Rupees	30-Jun 2022 Rupees
9 PROJECT EXPENSES		
Salaries & Wages	4,237,500	3,435,328
Legal & Professional Fee	775,000	228,000
Professional fee	-	245,288
Other Direct Cost	5,089,067	2,773,011
	10,101,567	6,681,627
10 ADMINISTRATIVE & SELLING EXPENSES		
Office Rent	380,000	499,380
Salaries & Wages	473,235	
Traveling and Conveyance	150,350	55,556
Audit Fee	50,000	35,000
Repair & Maintenance	185,450	
Communication Fee	123,644	82,431
Entertainment Expenses	775,980	298,334
Advertisement and compaigning	157,000	18,000
Printing & Stationery	32,500	2,360
Other indirect cost	405,000	296,934
Depreciation	75,560	94,881
	2,808,718	1,382,876

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 2023

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	21,541	29,954	47,671	8,413	15%
FURNITURE & FIXTURES	400,455		400,455	111,126	154,526	245,929	43,399	15%
COMPUTER & ACCESSORIES	161,550		161,550	82,391	106,138	55,412	23,748	30%
2023	639,630	-	639,630	215,058	290,617	349,013	75,560	
2022	639,630	-	639,630	120,177	215,058	424,572	94,881	