

Women Islamic Lawyers' Forum
Audited Financial Statments
for the year ended June 30, 2020

**Independent Auditors Report to the
Executive Committee as appropriate of the**

WOMEN ISLAMIC LAWYERS' FORUM

We have audited the accompanying financial statements of **WOMEN ISLAMIC LAWYERS' FORUM**, which comprise of the statement of financial position as at **June 30, 2020**, and the statement of comprehensive income for the year then ended, (here-in-after referred to as the financial statement) and notes to the financial statements, including a summary of significant policies.

In our opinion, the accompanying financial statement of the **WOMEN ISLAMIC LAWYERS' FORUM** is prepared, in all material respects, in accordance with accounting policies described in note 2 to the financial statements.

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 **WOMEN ISLAMIC LAWYERS' FORUM** 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 Management Committee of **WOMEN ISLAMIC LAWYERS' FORUM** is responsible for the preparation of the financial statements in accordance with accounting policies described in note 2 to the financial statements, and for such internal control as the Management 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, Management Committee is responsible for assessing the **WOMEN ISLAMIC LAWYERS' FORUM** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management Committee intends to liquidate the Forum or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the **WOMEN ISLAMIC LAWYERS' FORUM** 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.

2021

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 **WOMEN ISLAMIC LAWYERS' FORUM** 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 **WOMEN ISLAMIC LAWYERS' FORUM** 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 **WOMEN ISLAMIC LAWYERS' FORUM** 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 the **Executive Committee** 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.

The engagement partner on the audit resulting in this independent auditor's report is **Badrur Rahman**.

Place: Karachi

Date: 09 NOV 2020


Rahim Jan & Company
CHARTERED ACCOUNTANTS

Women Islamic Lawyers' Forum
Statement of Financial Position
As at June 30, 2020

<u>FUNDS & LIABILITIES</u>	<u>Note</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>	<u>ASSETS</u>	<u>Note</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>
GENERAL FUNDS				Good Will	4	1,057,500	1,057,500
WIL Forum Fund				Fixed Assets	5	235,065	258,344
Opening Balance		156,836	76,458	Less: Accumulated Depreciation			
Surplus (Deficit) for the year		(120,551)	80,378	Women Islamic Lawyers Forum	5.1	60,483	75,904
		36,284	156,836	Legal Aid	5.2	174,582	182,440
						235,065	258,344
Legal Aid Fund				Current Assets			
Opening Balance		2,354,988	2,160,127	Advance to staff & others		361,000	361,000
Surplus for the year	3	163,316	194,861				
		2,518,304	2,354,988				
CURRENT LIABILITIES				<u>Cash & Bank Balance</u>			
Salaries Payable		197,049	188,590	Cash at Silk Bank (WILL & Legal Aid)		1,087,996	1,006,919
				Cash in Hand (WILL & Legal Aid)		10,076	16,650
						1,098,072	1,023,569
		<u>2,751,637</u>	<u>2,700,413</u>			<u>2,751,637</u>	<u>2,700,413</u>

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


Chairperson


Treasurer

Women Islamic Lawyers' Forum
Statement of Comprehensive Income
For the year ended June 30, 2020

<u>EXPENDITURE</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>
<u>WIL Forum:</u>					
Salaries & Allowances	683,026	614,925	Ayanat (WIL)	2,229,348	1,909,492
Books & Periodicals	32,745	26,478			
Photocopy & Stationery	8,750	10,547			
Entertainment	36,138	47,861			
Miscellaneous Expense	161,914	176,260			
Donation Expense	16,452	-			
Postage	4,775	3,450			
Conveyance Charges	58,247	65,970			
Utility Bills	65,927	74,204			
Seminar/Conference Expense	272,740	121,980			
Depreciation Expense	10,968	15,668			
Honorarium Expense	604,500	577,239			
Bank Charges	(113)	7,932			
Office Renovation Expenses	276,500	-			
Court Expense	1,550	-			
Printing Expenses	79,480	50,300			
Rent	36,300	36,300			
	2,349,899	1,829,114			
Deficit for the year transferred to General Fund	(120,551)	80,378			
	<u>2,229,348</u>	<u>1,909,492</u>		<u>2,229,348</u>	<u>1,909,492</u>

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

Chairperson

Treasurer

Women Islamic Lawyers' Forum

Notes to the Financial Statements

For the year ended June 30, 2020

1. STATUS AND ACTIVITIES

Women Islamic Lawyers' Forum (WIL Forum) is a Non-profit and Non-Government voluntary social welfare organization registered under the Societies Registration Act, 1860 under Registration No. 0149 of 2011-2012. The scope of activities of the WIL forum is to help the lawyer and deserving litigants, nationally. The main objectives of the WIL Forum are to promote the Islamic ideology among women lawyers and introduce the Qur'an and Sunnah as basic sovereign source of law. The WIL Forum also aims to create awareness about the fundamental rights as enshrined in the Constitution of Pakistan, guaranteed for every citizen and ensures their implementation. It also ensures the freedom of justice, according to the role as provided in the Constitution of Pakistan.

The principal office of the WIL Forum is situated at 1st Floor, Essa Gee Ibrahim Jee Building, Near City Court, Karachi.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Accounting Convention


The financial statements have been prepared under the historical cost convention.

2.2 Revenue Recognition

Donations and Ayanats are accounted for on receipt basis and expenses are recorded on accrual basis.

2.3 Functional Currency

These financial statements are presented in Pakistan Rupees. All the financial information contained in these financial statements have been rounded-off to the nearest rupee.



Women Islamic Lawyers' Forum
Statement of Comprehensive Income
For the year ended June 30, 2020

3- LEGAL AID FUND

<u>EXPENDITURE</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2020</u> <u>Rupees</u>	<u>2019</u> <u>Rupees</u>
Disbursements during the year			Ayanat (Legal)	2,397,588	2,262,614
Salaries & Allowances	1,733,736	1,538,393			
Postage	1,145	465			
Photocopy & Stationery	15,903	34,555			
Miscellaneous	71,997	43,182			
Conveyance Charges	36,080	40,805			
Depreciation Expense	38,359	39,704			
Donation	91,852	16,557			
Entertainment Expense	20,385	29,946			
Books & Periodicals	852	-			
Utility Bills	51,531	58,825			
Website Charges	12,000	26,500			
Court Expense	115,000	-			
Rent	22,332	21,316			
Printing Expenses	13,100	32,800			
Seminar Conference	10,000	184,705			
	2,234,272	2,067,753			
Surplus for the year					
transferred to General Funds	163,316	194,861			
	<u>2,397,588</u>	<u>2,262,614</u>		<u>2,397,588</u>	<u>2,262,614</u>

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

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Chairperson

Farida
Treasurer

4 GOOD WILL

The Forum has acquired two offices on Good Will to accommodate Legal Aid department Forum offices.

5 FIXED ASSETS

5.1 Women Islamic Lawyers Forum

Particulars	C O S T					D E P R E C I A T I O N					
	Balance as on 01.07.2019	Addition during the year	Deletion during the year	Total as on 30.06.2020	Rate %	Depreciation as on 01.07.2019	Closing Less Opening	Depreciation for the year	Deletion during the year	Accumulated Depreciation 30.06.2020	Written Down Value as on 30.06.2020
Computer (WIL)	43,270	-	-	43,270	30%	34,252	9,018	2,705		36,957	6,313
Furniture & Fixture (WIL)	128,700	-	-	128,700	15%	87,916	40,784	6,118		94,034	34,666
Office Equipment (WIL)	61,580	-	(11,800)	49,780	15%	35,479	14,301	2,145	(7,348)	30,276	19,504
Balance as on 30.06.20	233,550	-	(11,800)	221,750		157,647	64,103	10,968	(7,348)	161,266	60,483
Balance as on 30.06.19	228,550	-	-	228,550		141,979	91,571	15,668	-	157,647	75,903

5.2 Legal Aid

Particulars	C O S T					D E P R E C I A T I O N					
	Balance as on 01.07.2019	Addition during the year	Deletion during the year	Total as on 30.06.2020	Rate %	Depreciation as on 01.07.2019	Closing Less Opening	Depreciation for the year		Accumulated Depreciation 30.06.2020	Written Down Value as on 30.06.2020
Computer (Legal Aid)	171,200	13,000	-	184,200	30%	141,415	42,785	12,835		154,251	29,949
Electrical Appliances	76,900	-	-	76,900	15%	50,512	26,388	3,958		54,470	22,430
Furniture & Fixture (WIL)	111,800	17,500	-	129,300	15%	62,194	67,106	10,066		72,260	57,040
Office Equipment (WIL)	154,599	-	-	154,599	15%	77,938	76,661	11,499		89,437	65,162
Balance as on 30.06.20	514,499	30,500	-	544,999		332,058	212,941	38,359		370,417	174,582
Balance as on 30.06.19	514,499	-	-	514,499		292,354	222,145	39,704		332,058	182,441

6 FIGURES

Figures in these financial statements have been rounded off to the nearest rupee.


Chairperson


Treasurer

