

Rahim Jan & Co.
CHARTERED ACCOUNTANTS

Women Islamic Lawyers' Forum
Audited Financial Statements
for the year ended June 30, 2018

August 6, 2018

The President and Members of
Women Islamic Lawyers' Forum
Karachi.

Dear Mesdames,

Audited Financial Statements
For the year ended June 30, 2018

We have completed the audit of books of account of Women Islamic Lawyers' Forum and Legal Aid for the year ended June 30, 2018, and are forwarding herewith three copies of audited financial statements comprising of balance sheet as at June 30, 2017, Income & Expenditure Account and Notes to the Financial Statement for the year ended on that date together with our report, which we have installed for the purpose of identification only.

**1. RESPONSIBILITIES OF THE MANAGEMENT IN
RELATION TO THE FINANCIAL STATEMENTS**

1.1 The responsibilities of the independent auditors in usual examination of financial statements are forming and expressing their opinion as to whether the financial statements have been prepared in all material respects, in accordance with generally accepted accounting principles and the International Accounting Standards as applicable in Pakistan.

1.2 While the auditors are responsible for forming and expressing their opinion on the financial statements, the responsibility for preparing and presenting such financial statements is primarily that of the management. The management's responsibilities include causing the maintenance of adequate accounting records & internal controls, the selection & application of appropriate accounting policies, safeguarding of assets as well as prevention and detection of irregularities & errors. The audit of the financial statements does not relieve the management of its responsibilities.

2. We have observed that proper record of Security Bond deposited on behalf of various litigants/accused are not kept. We suggest that a register should be maintained giving the details as per annex format. In future this register should be updated and presented to us with other records of financial statements.



3. *Conveyance Allowance*

Rs. 760,300

We have not seen any supporting documents regarding payment of this amount. We understand that most of these payments are in respect of Honoraria paid to the members of Executive Committee. We recommend that this expense should be properly classified as "Honorarium" and receipt should be obtained from the members.

We wish to place on record our appreciation to the courtesy and co-operation extended to us by the management and staff of the Forum extended to us during the course of our audit.

Thanking you, with best regards,

Karachi;

Yours truly,

Rahim Jan & Company
CHARTERED ACCOUNTANTS

**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 and the statement of cash receipts and expenditure (here-in-after referred to as the financial statement) for the year then ended **June 30, 2018**, 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 cash receipts and expenditure basis of accounting 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

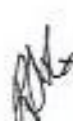
The Management Committee of **WOMEN ISLAMIC LAWYERS' FORUM** is responsible for the preparation of the financial statements in accordance with cash receipts and expenditure basis of accounting described in note 2 to the financial statements, and for such internal control as the Management Committee determines 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** as appropriate 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.



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**.

Women Islamic Lawyers' Forum
Statement of Financial Position
As at June 30, 2018

<u>FUNDS & LIABILITIES</u>	<u>Note</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>	<u>ASSETS</u>	<u>Note</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>
GENERAL FUNDS				Good Will	4	1,057,500	1,057,500
WIL Forum Fund				Fixed Assets	5		
Opening Balance		275,039	967,856	Less: Accumulated Depreciation			
Surplus/(Deficit) for the year		(198,581)	(692,817)	Women Islamic Lawyers Forum	5.1	86,571	103,835
		76,458	275,039	Legal Aid	5.2	218,644	249,074
						305,215	352,909
Legal Aid Fund				Current Assets			
Opening Balance		2,686,557	2,877,719	Advance to staff & others		425,915	119,415
Surplus/(Deficit) for the year	3	(526,430)	(191,162)	Advance for Bail of Clients		-	355,000
		2,160,127	2,686,557			425,915	454,415
CURRENT LIABILITIES				<u>Cash & Bank Balance</u>			
Rent Payable		183,100	-	Silk Bank		5,366	1,306
Salaries Payable		-	197,400	Cash at Silk Bank (Legal Aid)		621,237	1,272,491
Property Tax Payable		-	-	Cash in Hand (Legal Aid)		4,452	20,375
		183,100	197,400			631,055	1,294,172
		<u>2,419,685</u>	<u>3,158,996</u>			<u>2,419,685</u>	<u>3,158,996</u>

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


Chairperson


Farida
Treasurer



Women Islamic Lawyers' Forum
Statement of Comprehensive Income
For the year ended June 30, 2018

<u>EXPENDITURE</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>
<u>WIL Forum:</u>					
Salaries & Allowances	677,250	544,250	Ayanat (WIL)	1,896,100	1,059,467
Books & Periodicals	56,443	121,226			
Photocopy & Stationery	13,536	14,190			
Entertainment	22,080	41,921			
Miscellaneous Expense	142,236	150,272			
Professional Charges	69,120	-			
Postage	2,998	6,710			
Conveyance Charges	760,300	650,500			
Repair & Maintenance	1,700	-			
Utility Bills	69,097	72,176			
Seminar/Conference Expense	139,276	31,500			
Depreciation Expense	17,264	21,162			
Donation	-	4,800			
Bank Charges	9,081	7,827			
Property Tax	19,800	-			
Printing Expenses	64,800	69,250			
Rent	29,700	16,500			
	2,094,681	1,752,284			
Deficit for the year transferred to General Fund	(198,581)	(692,817)			
	<u>1,896,100</u>	<u>1,059,467</u>		<u>1,896,100</u>	<u>1,059,467</u>

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



[Signature]
Chairperson

[Signature]
Treasurer

Women Islamic Lawyers' Forum

Notes to the Financial Statements

For the year ended June 30, 2018

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 Gec 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.

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, 2018

3- LEGAL AID FUND

<u>EXPENDITURE</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2018</u> <u>Rupees</u>	<u>2017</u> <u>Rupees</u>
Disbursements during the year			Receipts during the year	1,780,603	2,184,720
Salaries & Allowances	1,771,165	1,755,500			
Postage	3,854	2,603			
Photocopy & Stationery	23,234	17,231			
Miscellaneous	102,345	188,361			
Conveyance Charges	39,280	102,964			
Bank Charges	-	-			
Depreciation Expense	48,429	53,480			
Donation	37,550	15,250			
Entertainment Expense	26,226	8,332			
Books & Periodicals	958	-			
Utility Bills	60,042	49,797			
Website Charges	27,500	9,500			
Property Tax	10,580	-			
Rent	19,870	10,150			
Printing Expenses	15,000	31,100			
Seminar Conference	121,000	131,614			
	2,307,033	2,375,882			
Surplus/(Deficit) for the year transferred to General Funds	(526,430)	(191,162)			
	<u>1,780,603</u>	<u>2,184,720</u>		<u>1,780,603</u>	<u>2,184,720</u>

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


Chairperson


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			Rate %	D E P R E C I A T I O N				
	Balance as on 01.07.2017	Addition during the year	Total as on 30.06.2018		Depreciation as on 01.07.2017	Closing Less Opening	Depreciation for the year	Accumulated Depreciation 30.06.2018	Written Down Value as on 30.06.2018
Computer (WIL)	38,270	-	38,270	30%	27,009	11,261	3,378	30,387	7,883
Furniture & Fixture (WIL)	128,700	-	128,700	15%	72,251	56,449	8,467	80,718	47,982
Office Equipment (WIL)	61,580	-	61,580	15%	25,455	36,125	5,419	30,874	30,706
Balance as on 30.06.18	228,550	-	228,550		124,715	103,835	17,264	141,978	86,571
Balance as on 30.06.17	228,550	-	228,550		103,551	124,998	21,163	124,715	103,835

5.2 Legal Aid

Particulars	C O S T			Rate %	D E P R E C I A T I O N				
	Balance as on 01.07.2017	Addition during the year	Total as on 30.06.2018		Depreciation as on 01.07.2017	Closing Less Opening	Depreciation for the year	Accumulated Depreciation 30.06.2018	Written Down Value as on 30.06.2018
Computer (Legal Aid)	149,700	18,000	167,700	30%	111,915	55,785	16,736	128,651	39,049
Electrical Appliances	76,900	-	76,900	15%	40,376	36,524	5,479	45,855	31,045
Furniture & Fixture (WIL)	111,800	-	111,800	15%	43,141	68,659	10,299	53,440	58,360
Office Equipment (WIL)	154,599	-	154,599	15%	48,493	106,106	15,916	64,409	90,190
Balance as on 30.06.18	492,999	18,000	510,999		243,925	267,074	48,429	292,355	218,644
Balance as on 30.06.17	492,999	-	492,999		190,445	302,554	53,480	243,925	249,074

6 FIGURES

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


Chairperson


Treasurer



Financial Statement For The Period Of January 2018 To December 2018

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Head	Income	Expense	Balance	Proposed Budget20%	Add 20%
Ayanat/Income 01-01-2018 to 31-12-2018	3,047,540.00		3,047,540.00		
Transportation		479,580.00	2,567,960.00	95,916.00	575,496.00
Honoraria		626,165.00	1,941,795.00	125,233.00	751,398.00
Entertainment		75,259.00	1,866,536.00	15,051.80	90,310.80
Stationery		39,784.00	1,826,752.00	7,956.80	47,740.80
Books purchasing		53,387.00	1,773,365.00	10,677.40	64,064.40
Printing		109,700.00	1,663,665.00	21,940.00	131,640.00
Utility bill Tel,Kesc,Net		129,747.00	1,533,918.00	25,949.40	155,696.40
Election		65,704.00	1,468,214.00	13,140.80	78,844.80
Salaries		2,384,790.00	(916,576.00)	476,958.00	2,861,748.00
Website		24,000.00	(940,576.00)	4,800.00	28,800.00
Office rent		57,616.00	(998,192.00)	11,523.20	69,139.20
Postage		4,384.00	(1,002,576.00)	876.80	5,260.80
Donation		34,390.00	(1,036,966.00)	6,878.00	41,268.00
Miscellaneous		210,069.00	(1,247,035.00)	42,013.80	252,082.80
Bank charges		9,888.97	(1,256,923.97)	1,977.79	11,866.76
Semminar		312,985.00	(1,569,908.97)	62,597.00	375,582.00
Purchase		8,500.00	(1,578,408.97)	1,700.00	10,200.00
	3,047,540.00	4,625,948.97	(1,578,408.97)	925,189.79	5,551,138.76

Office