

Women Islamic Lawyers' Forum
Audited Financial Statements
for the year ended June 30, 2019

**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, 2019**, 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 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.

Rahim Jan

Rahim Jan & Co.
CHARTERED ACCOUNTANTS

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: 07 OCT 2019

Rahim Jan & Co.
Rahim Jan & Company
CHARTERED ACCOUNTANTS

Women Islamic Lawyers' Forum
Statement of Financial Position
As at June 30, 2019

<u>FUNDS & LIABILITIES</u>	<u>Note</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>	<u>ASSETS</u>	<u>Note</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>
GENERAL FUNDS				Good Will	4	1,057,500	1,057,500
WIL Forum Fund				Fixed Assets	5	258,343	305,215
Opening Balance		76,458	275,039	Less: Accumulated Depreciation			
Surplus/(Deficit) for the year		80,377	(198,581)	Women Islamic Lawyers Forum	5.1	75,903	86,571
		156,835	76,458	Legal Aid	5.2	182,440	218,644
Legal Aid Fund						258,343	305,215
Opening Balance		2,160,127	2,676,407	Current Assets			
Surplus/(Deficit) for the year	3	194,861	(516,280)	Advance to staff & others		361,000	425,915
		2,354,988	2,160,127	Advance for Bail of Clients		-	-
CURRENT LIABILITIES						361,000	425,915
Rent Payable		-	-	Cash & Bank Balance			
Salaries Payable		188,590	183,100	Silk Bank		4,265	5,366
Property Tax Payable		-	-	Cash at Silk Bank (Legal Aid)		1,006,919	621,237
		188,590	183,100	Cash in Hand (Legal Aid)		12,385	4,452
						1,023,569	631,055
		<u>2,700,412</u>	<u>2,419,685</u>			<u>2,700,412</u>	<u>2,419,685</u>

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

AK


Chairperson


Treasurer

Women Islamic Lawyers' Forum
Statement of Comprehensive Income
For the year ended June 30, 2019

<u>EXPENDITURE</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>
<u>WIL Forum:</u>					
Salaries & Allowances	614,925	677,250	Ayanat (WIL)	1,909,492	1,896,100
Books & Periodicals	26,478	56,443			
Photocopy & Stationery	10,547	13,536			
Entertainment	47,861	22,080			
Miscellaneous Expense	176,260	142,236			
Professional Charges		69,120			
Postage	3,450	2,998			
Conveyance Charges	65,970	760,300			
Repair & Maintenance	-	1,700			
Utility Bills	74,204	69,097			
Seminar/Conference Expense	121,980	139,276			
Depreciation Expense	15,668	17,264			
Honorarium Expense	577,239	-			
Bank Charges	7,932	9,081			
Property Tax	-	19,800			
Printing Expenses	50,300	64,800			
Rent	36,300	29,700			
	1,829,114	2,094,681			
Deficit for the year transferred to General Fund	80,378	(198,581)			
	<u>1,909,492</u>	<u>1,896,100</u>		<u>1,909,492</u>	<u>1,896,100</u>

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

AK


Chairperson


Treasurer

Women Islamic Lawyers' Forum

Notes to the Financial Statements

For the year ended June 30, 2019

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.

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Women Islamic Lawyers' Forum
Statement of Comprehensive Income
For the year ended June 30, 2019

3- LEGAL AID FUND

<u>EXPENDITURE</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>	<u>I N C O M E</u>	<u>2019</u> <u>Rupees</u>	<u>2018</u> <u>Rupees</u>
Disbursements during the year			Receipts during the year	2,262,614	1,780,603
Salaries & Allowances	1,538,393	1,771,165			
Postage	465	3,854			
Photocopy & Stationery	34,555	23,234			
Miscellaneous	43,182	102,345			
Conveyance Charges	40,805	39,280			
Bank Charges	-	-			
Depreciation Expense	39,704	48,429			
Donation	16,557	37,550			
Entertainment Expense	29,946	26,226			
Books & Periodicals	-	958			
Utility Bills	58,825	60,042			
Website Charges	26,500	27,500			
Property Tax	-	10,580			
Rent	21,316	19,870			
Printing Expenses	32,800	15,000			
Seminar Conference	184,705	121,000			
	2,067,753	2,307,033			
Surplus/(Deficit) for the year transferred to General Funds	194,861	(526,430)			
	<u>2,262,614</u>	<u>1,780,603</u>		<u>2,262,614</u>	<u>1,780,603</u>

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

AK


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 01.07.2018	Addition during the year	Total as on 30.06.2019		Depreciation as on 01.07.2018	Closing Less Opening	Depreciation for the year	Accumulated Depreciation 30.06.2019	Written Down Value as on 30.06.2019
Computer (WIL)	38,270	5,000	43,270	30%	30,387	12,883	3,865	34,252	9,018
Furniture & Fixture (WIL)	128,700	-	128,700	15%	80,718	47,982	7,197	87,915	40,785
Office Equipment (WIL)	61,580	-	61,580	15%	30,874	30,706	4,606	35,480	26,100
Balance as on 30.06.19	228,550	5,000	233,550		141,979	91,571	15,668	157,646	75,903
Balance as on 30.06.18	228,550	-	228,550		124,715	103,835	17,264	141,978	86,571

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 01.07.2018	Addition during the year	Total as on 30.06.2019		Depreciation as on 01.07.2018	Closing Less Opening	Depreciation for the year	Accumulated Depreciation 30.06.2019	Written Down Value as on 30.06.2019
Computer (Legal Aid)	167,700	3,500	171,200	30%	128,651	42,549	12,765	141,416	29,784
Electrical Appliances	76,900	-	76,900	15%	45,855	31,045	4,657	50,512	26,388
Furniture & Fixture (WIL)	111,800	-	111,800	15%	53,440	58,360	8,754	62,194	49,606
Office Equipment (WIL)	154,599	-	154,599	15%	64,409	90,190	13,529	77,938	76,662
Balance as on 30.06.19	510,999	3,500	514,499		292,355	222,144	39,704	332,059	182,440
Balance as on 30.06.18	492,999	18,000	510,999		243,925	267,074	48,429	292,355	218,644

6 FIGURES

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


Chairperson


Treasurer

