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**BEDARI**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

EY Ford Rhodes  
Chartered Accountants  
Eagle Plaza 75-West, Fazlul-Haq Road  
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## **INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF GOVERNORS**

We have audited the accompanying Financial Statements of Bedari (the Organization) which comprise the balance sheet as at 30 June, 2016, and the income and expenditure account, the statement of changes in net assets and the cash flow statement, for the year then ended, and a summary of significant policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

The Board of Governors is responsible for the preparation and fair presentation of these Financial Statements in conformity with the Guideline for Accounting and Financial Reporting by Non-Government Organizations (NGOs) / Non-Profit Organizations (NPOs) as issued by the Institute of Chartered Accountants of Pakistan and for such internal control as the Board of Governors determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the approved auditing standards as applicable in Pakistan. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Governors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the Financial Statements present fairly, in all material respects, the financial position of (the Organization) as at 30 June, 2016 and its financial performance and its cash flows for the year then ended, in conformity with the Guideline for Accounting and Financial Reporting by Non-Government Organizations (NGOs) / Non-Profit Organizations (NPOs) as issued by the Institute of Chartered Accountants of Pakistan.

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### Emphasis of Matter

We draw attention to note 1.1 to the financial statements, which states that the Organization has incurred a loss of Rs. 8.68 million during the year ended 30 June, 2016 and, as of that date, the Organization's unrestricted fund stand at a negative total of Rs. 1.17 million. As stated in note 1.1, these conditions indicate the existence of a material uncertainty that may cast significant doubt about the Organization's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

*Ey Ford Rhodes*

**Chartered Accountants**

**Audit Engagement Partner's Name:** Khayyam Mushir


**Place:** Islamabad

**Date:** 24 July 2018

**BEDARI**  
**(PROMOTING EQUAL RIGHTS THROUGH CAPACITY BUILDING**  
**EDUCATION AND ADVOCACY)**  
**BALANCE SHEET**  
**AS AT 30 JUNE, 2016**

	Note	2016 -----Rupees-----	2015
<b><u>ASSETS</u></b>			
<b>Non-current assets</b>			
Property, Plant and equipment	5	3,380,372	2,856,614
<b>Current assets</b>			
Grants receivable against operating activities	10.1	2,596,403	17,122,381
Advances	6	224,275	24,380
Deposits and short-term prepayments	7	940,836	269,675
Youth friendly loan advances	8	505,447	850,547
Cash and bank	9	949,351	2,464,124
		5,216,312	20,731,107
<b>TOTAL ASSETS</b>		<b>8,596,684</b>	<b>23,587,721</b>
<b><u>FUND AND LIABILITIES</u></b>			
<b>Fund</b>			
Unrestricted fund		(1,177,356)	7,512,586
<b>Non-current liabilities</b>			
Deferred grants related to operating activities against income	10.1	2,427,483	1,266,675
Deferred grants related to assets	10.2	1,632,683	-
Youth friendly loan		745,547	850,547
Revolving fund		1,054,453	279,453
		5,860,166	2,396,675
<b>Current liabilities</b>			
Accrued and other liabilities	11	3,913,874	13,678,460
<b>TOTAL FUND AND LIABILITIES</b>		<b>8,596,684</b>	<b>23,587,721</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	12		

The annexed notes, from 1 to 20, form an integral part of these financial statements.

  
**CHAIRPERSON**

  
**BOARD MEMBER**

**BEDARI**  
**(PROMOTING EQUAL RIGHTS THROUGH CAPACITY BUILDING**  
**EDUCATION AND ADVOCACY)**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE, 2016**

	Note	2016 -----Rupees-----	2015
<b>INCOME</b>			
Grant income:			
against expenditure incurred	13	17,629,694	69,553,218
against service provided	10.1	1,419,803	-
		19,049,497	69,553,218
Other operating income	14	903,804	5,464,114
		19,953,301	75,017,332
<b>EXPENDITURE</b>			
Programme expenses - Restricted fund	15	(17,629,694)	(69,553,218)
Programme expenses - Unrestricted fund	16	(7,088,627)	(4,355,669)
Administrative expenses	17	(3,746,176)	(1,520,325)
Other operating expenses	18	(178,746)	(222,967)
		(28,643,243)	(75,652,179)
<b>EXCESS OF EXPENDITURE OVER INCOME FOR THE YEAR</b>		<u><u>(8,689,942)</u></u>	<u><u>(634,847)</u></u>

The annexed notes, from 1 to 20, form an integral part of these financial statements.

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**CHAIRPERSON**

*Natasha*

**BOARD MEMBER**



**BEDARI**  
**(PROMOTING EQUAL RIGHTS THROUGH CAPACITY BUILDING**  
**EDUCATION AND ADVOCACY)**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED 30 JUNE, 2016**

	Head Office Reserve ----- Rupees -----
Balance as at 1 July, 2014	8,147,433
Excess of expenditure over income for the year	(634,847)
Balance as at 30 June, 2015	<u>7,512,586</u>
Excess of expenditure over income for the year	(8,689,942)
Balance as at 30 June, 2016	<u><u>(1,177,356)</u></u>

The annexed notes, from 1 to 20, form an integral part of these financial statements.

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**CHAIRPERSON**

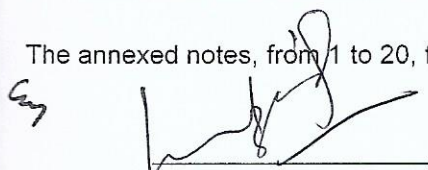
*Natasha*

**BOARD MEMBER**

**BEDARI**  
**(PROMOTING EQUAL RIGHTS THROUGH CAPACITY BUILDING**  
**EDUCATION AND ADVOCACY)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE, 2016**

	2016 -----Rupees-----	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess of expenditure over income for the year	(8,689,942)	(634,847)
<b>Adjustments for non-cash and other items:</b>		
Return on savings accounts	(91,667)	(216,816)
Return on Youth friendly advances	(37,200)	(25,947)
Depreciation	799,156	558,804
Gain on disposal of fixed assets	-	(165,258)
	<b>670,289</b>	<b>150,783</b>
Deficit before working capital changes	<b>(8,019,653)</b>	<b>(484,064)</b>
<b>Working capital changes</b>		
<b>(Increase) / decrease in current assets</b>		
Grants receivable against operating activities	<b>14,525,978</b>	(13,794,584)
Advances	(199,895)	1,183
Deposits and short-term prepayments	(671,161)	636,348
Micro-credit advances	<b>345,100</b>	(850,547)
	<b>14,000,022</b>	<b>(14,007,600)</b>
<b>Increase / (Decrease) in current liabilities</b>		
Accrued and other liabilities	<b>(9,764,586)</b>	10,391,297
Deferred grant against operating activities	<b>2,793,491</b>	(273,592)
Youth friendly loan advances	(105,000)	850,547
Revolving fund	<b>775,000</b>	279,453
Income tax paid	-	129,658
	<b>(6,301,095)</b>	<b>11,377,363</b>
Net cash used in operating activities	<b>(320,726)</b>	<b>(3,114,301)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions to property and equipment	<b>(1,322,914)</b>	(1,844,356)
Sale proceeds from sale of asset	-	550,000
Interest income on financial assets	<b>128,867</b>	242,762
Net cash used in investing activities	<b>(1,194,047)</b>	<b>(1,051,594)</b>
Net decrease in cash and cash equivalents during the year	<b>(1,514,773)</b>	<b>(4,165,895)</b>
Cash and cash equivalents at the beginning of the year	<b>2,464,124</b>	<b>6,630,019</b>
Cash and cash equivalents at the end of the year	<b>949,351</b>	<b>2,464,124</b>

The annexed notes, from 1 to 20, form an integral part of these financial statements.

  
**CHAIRPERSON**

  
**BOARD MEMBER**



**BEDARI**  
**(PROMOTING EQUAL RIGHTS THROUGH CAPACITY BUILDING**  
**EDUCATION AND ADVOCACY)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2016**

**1 LEGAL STATUS AND OBJECTIVES**

Bedari (the Organization) is a national level, non-governmental voluntary Organization registered in Pakistan under the Societies Registration Act, 1860, on 27 May, 1992. The primary objective of the Organization is to highlight disparities towards marginalized groups of society and to launch advocacy campaigns on women and girls' human rights issues, by organizing events, theatres, puppet shows, talks, trainings, workshops and seminars.

The Head Office of the Organization is situated at 1st floor, Qamar Plaza Near Mehran Hotel, IJP Road, Faizabad, Islamabad, with field offices located in Lahore, Chakwal, Vehari, Muzaffargarh, Lodhran Multan and Gujranwala.

- 1.1 During the year, the Organization had excess of expenditure over income of Rs. 8,993,969 which resulted into negative unrestricted fund of Rs. 1,177,356 as at 30 June, 2016. This indicates the existence of material uncertainty that may cast a significant doubt about the Organization's ability to continue as a going concern and the Organization may not be able to realize its assets and discharge its liabilities, in the normal course of business.

The management has however, drawn up alternative financial plans, based on certain secured projects for the next two to three years with various donors having aggregate budgeted amount of Rs.175,438,368, for the growth of its operations and has planned to reduce its operating costs. As a result of execution of future plan, the financial position of the Organization is expected to become self sufficient and the management is determined to continue the operations of the Organization for the foreseeable future. Accordingly, these financial statements have been prepared on going concern basis of accounting.

**2 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the Guideline for Accounting and Financial Reporting by Non-Government Organizations (NGOs) / Non-Profit Organizations (NPOs) as issued by the Institute of Chartered Accountants of Pakistan.

**3 BASIS OF PREPARATION**

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

**4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted are the same as those employed in the previous year.

**4.1 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGMENTS**

While applying the accounting policies as stated in Note 4, the management of the Organization has made certain judgments, estimated and assumptions that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year of the revision in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.



(i) Useful life of operating fixed assets

Management of the Organization determines the estimated useful lives of its property and equipment for calculating depreciation. This estimate is determined after considering the expected usage of the asset or physical wear and tear. Management reviews the residual value and useful lives annually and the future depreciation charge would be adjusted where management believes that the useful lives differ from previous estimates.

Property Plant and equipment are assessed for impairment based on assessment of cash flows on individual cash-generating units when there is indication of impairment. Cash flows are determined based on contractual agreements and estimations over the useful life of the assets and discounted using a range of discounting rates representing the rate of return on such cash-generating units.

(ii) Impairment of receivables

An estimate of the un-collectible amount of receivable is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and a provision applied according to the length of time past due, based on historical recovery rates.

At the reporting date, Grants receivable against operating activities were Rs. 2,596,403 (2015: Rs. 17,122,381), with no provision for doubtful debts in the current or prior period. Any difference between the amounts actually collected in future periods and the amounts expected will be recognized in the Income and Expenditure Statement.

(iii) Youth friendly loan advances

The Organization reviews its youth friendly portfolio to assess the amounts of non-performing advances and the provision there against required on a regular basis. While assessing this requirement, various factors including the financial position of the borrowers and the requirements of the Organization's policies are considered.

#### 4.2 PROPERTY, PLANT AND EQUIPMENT

Property, Plant and equipment are stated at cost less accumulated depreciation and impairment, if any.

Depreciation is charged to the income and expenditure account by applying the straight-line method, whereby the cost of an asset is written-off over its estimated useful life. Depreciation on additions is charged from the month of acquisition with no depreciation in the month of disposal.

Useful lives are determined by the management based on the expected usage of assets, the expected physical wear and tear, technical and commercial obsolescence, legal and similar limits on the use of assets and other similar factors.

An item of property, plant and equipment is derecognized upon its disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset, calculated as the difference between the net disposal proceeds and the carrying amount of the asset, is included in the income and expenditure account in the year the asset is derecognised.

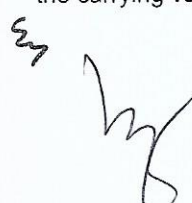
Major improvements and repairs are capitalized and normal repairs and maintenance are charged to the income and expenditure account as and when incurred.

#### 4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of cash in hand and cash at banks in savings accounts.

#### 4.4 ADVANCES, DEPOSITS AND OTHER RECEIVABLES

These are recognized at cost, which is the fair value of the consideration given. However, an assessment is made at each reporting date to determine whether there is an indication that a financial asset or a group of financial assets may be impaired. If such an indication exists, the estimated recoverable amount of that asset is determined and an impairment loss is recognized for the difference between the recoverable amount and the carrying value.





#### 4.5 IMPAIRMENT

##### 4.5.1 Financial assets

A financial asset is assessed at each balance sheet date, to determine whether there is any objective evidence that is impaired. A financial asset is considered to be impaired, if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of the asset.

##### 4.5.2 Non-financial assets

The carrying values of non-financial assets are assessed at each balance sheet date, to determine whether there is any indication of impairment. If any such indication exists, then the recoverable amount of the non-financial asset is estimated. Any impairment loss is recognised as an expense in the income and expenditure account, for the amount by which the non-financial asset's carrying value exceeds its recoverable amount.

#### 4.6 FOREIGN CURRENCY TRANSLATION

These financial statements are presented in Pak Rupees, which is the Organization's functional and presentation currency. Foreign currency transactions, during the year, are recorded at the exchange rates approximating those ruling on the date of the transactions. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange, which approximate those prevailing on the balance sheet date. Gains and losses on translation are taken to income currently. Non-monetary items that are measured in terms of historical cost in a foreign currency, are translated using the exchange rates prevailing at the dates of the initial transactions.

#### 4.7 ACCRUED AND OTHER LIABILITIES

Accrued and other liabilities are carried at cost, which is the fair value of the consideration to be paid in future for goods and services received, whether or not billed to the Organization.

#### 4.8 PROVISIONS

Provisions are recognized when the Organization has a present, legal or constructive obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of such obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money, and the risks specific to the liability.

#### 4.9 TAXATION

The Organization is looking to obtain the status of a "non-profit Organization" under section 2 (36) of the Income Tax Ordinance, 2001. As per section 100 C of the Ordinance, the Organization being a non-profit Organization, is eligible to obtain a tax credit equal to one hundred percent of the tax payable against any income arising from its activities, upon the fulfilment of certain conditions.


Accordingly, owing to the available tax credit under clause 100 C, no provision for taxation has been recognized by the Organization.

#### 4.10 INCOME RECOGNITION

##### 4.10.1 Grant Income

###### (i) Restricted grants

Grant, of a non-capital nature, received for the specific purpose. Such grants are transferred to income to the extent of actual expenditure incurred against them. Expenditure incurred against grants committed but not received, is accrued and recognized in income, and is reflected as "grants receivable". unspent portions of such grants are reflected as restricted grants in the balance sheet.





**(ii) Unrestricted grants**

Grants received from donors without restriction are recognized as unrestricted grants in income during the period of receipts.

**(iii) Capital grants**

Grants received for fixed assets are initially recorded as capital grants in the balance sheet. Subsequently, these are recognized as income on a systematic basis over periods necessary to match them with carrying value of the assets.

**4.10.3 Profit on savings accounts**

Profit on savings accounts is recognized using the Effective Interest Rate method.

**4.10.4 Income from general donations**

Income from donation is recognized on receipt basis.

**4.10.5 Costs allocation**

Certain costs including salaries of project staff and other administrative overheads are allocated to the Organization's projects. The Organization analyses its total costs on an annual basis and allocations to the projects are made up to the maximum budget limit, as prescribed in the relevant project budgets.

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	2016	2015
	-----Rupees-----	
<b>6 ADVANCES</b>		
Unsecured, considered good		
To employees:		
Operational	224,275	160
Personal	-	24,220
	<u>224,275</u>	<u>24,380</u>
<b>7 DEPOSITS AND SHORT-TERM PREPAYMENTS</b>		
Deposits		
Security deposits	564,000	260,000
Short-term prepayments		
Rent	354,408	-
Others	22,428	9,675
	<u>376,836</u>	<u>9,675</u>
	<u>940,836</u>	<u>269,675</u>
<b>8 YOUTH FRIENDLY LOAN ADVANCES</b>		
Unsecured		
Considered good	505,447	850,547
Considered doubtful	-	-
	<u>505,447</u>	<u>850,547</u>
<b>8.1 Movement in youth friendly loan advances</b>		
Balance as at 01 July	850,547	-
Add: Disbursements during the year	775,000	1,130,000
Less: Recoveries during the year	(1,120,100)	(279,453)
	<u>505,447</u>	<u>850,547</u>

8.2 There is no requirement for the borrowers to save or deposit any amount, as a condition for the loan disbursement.

	Note	2016	2015
		-----Rupees-----	
<b>9 CASH AND BANK</b>			
At banks in:			
Savings accounts			
Local currency	9.1	774,626	2,381,841
Foreign currency		174,725	82,283
		<u>949,351</u>	<u>2,464,124</u>

9.1 Savings accounts carry interest at rates ranging between 3% to 7.5% (2015: 3% to 7.5%) per annum.

	Note	2016	2015
		-----Rupees-----	
<b>10 DEFERRED GRANTS</b>			
<b>10.1 Opening balance</b>		(15,855,706)	(1,787,530)
Grants received during the year		36,038,164	56,068,451
Grant adjustment		-	(583,409)
Grant refund to Donor		(85,776)	-
Transferred to grants related to assets during the year	10.1.1	(1,216,105)	-
Grants recognized in the income and expenditure account:			
against expenditure incurred		(17,629,694)	(69,553,218)
against service provided		(1,419,803)	-
		<u>(19,049,497)</u>	<u>(69,553,218)</u>
		<u>(168,920)</u>	<u>(15,855,706)</u>

	2016	2015
	-----Rupees-----	
Break-up of closing balance	2,427,483	1,266,675
Deferred grants	(2,596,403)	(17,122,381)
Grants receivable against operating activities-gross	<u>(168,920)</u>	<u>(15,855,706)</u>

- 10.1.1 During the year, the Organization was allowed by Creative to utilized grants provided by it for Certain item of property, plant and equipment with a value of Rs.1,216,105 which was purchased in prior years.

	Note	2016	2015
		-----Rupees-----	
10.2 Grants related to assets			
Opening balance		-	-
Asset received during the year	10.1.1	1,100,000	-
Transferred from deferred grants		1,216,105	-
Amortised to income		(683,422)	-
		<u>1,632,683</u>	<u>-</u>

## 11 ACCRUED AND OTHER LIABILITIES

Audit fees	11.1	270,000	270,000
Accrued interest		25,947	25,947
<b>Other liabilities</b>			
Payable to supplier		2,449,085	2,782,951
Payable to staff		357,479	1,372,616
Payable to participants		-	8,047,537
EOBI payable		960	-
Insurance payable		39,024	-
Withholding tax payable		358,224	251,758
Retention fund	11.2	413,155	927,654
		<u>3,617,927</u>	<u>13,382,511</u>
		<u>3,913,874</u>	<u>13,678,468</u>

- 11.1 This represents, mark-up on micro-credit loans to borrowers disbursed during the year 2015, at the rate 6%, payable to Plan Pakistan.

- 11.2 This represents one month's gross salaries deducted at the time of joining of employees. The balance accumulated for each employee in this payable amount, will be paid to the employees at the time they leave the Organization.

## 12 CONTINGENCIES AND COMMITMENTS

There were no contingencies or commitments, as at 30 June, 2016 and the prior year ended 30 June 2015.

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	Note	2016 -----Rupees-----	2015
<b>13 GRANT INCOME</b>			
Restricted grants against expenses	10.1 & 13.1	17,629,694	69,553,218
<b>13.1 Project specific grants</b>			
Her Choice (ICDI)		2,948,781	-
Girls Power Programme (GPP-ICDI)		3,558,713	8,575,740
(CADGP)		3,068,836	-
Girls Power Programme Extension (GPP-PLAN)		1,616,600	1,477,952
Girls Education International (GEI 2)		1,562,216	1,921,616
Gender Equity Programme (GEP)		1,495,088	3,579,643
Child, Forced and Early Marriage (CEFM)		941,967	-
Youth Economic Empowerment (YEE)		585,971	190,581
Child Marriage Fund (CMF)		355,633	8,814,936
Amplify change		428,900	-
Impossible		347,031	691,987
Suddenly not a Child Anymore " Preventing Child Marriage in		280,325	-
Asia and Africa		280,109	-
Marriage: No Child Play		88,200	-
Marriage: No Child Play		71,324	-
Child International Help line		-	4,656,147
Peace through Art (PTA)		-	1,897,908
Citizen Voice Project (CVP)		-	662,910
Celebrating minorities day to promote interfaith harmony		-	40,000
Insani Huqooq Itehad (IHI)		-	95,350
By-election observation		-	75,180
Parliament Watch and Reforms Project		-	150,950
Training of employees and volunteers		-	36,722,318
Sports Activities		-	-
		<b>17,629,694</b>	<b>69,553,218</b>
<b>14 OTHER OPERATING INCOME</b>			
Return on savings accounts		91,667	216,816
Grant Adjustment		-	583,409
Amortization of deferred grants related to assets	10.2	683,422	-
Other income		91,515	-
Return on youth friendly loan advances		37,200	25,947
Gain on sale of asset		-	165,258
General donations		-	4,418,315
Exchange gain		-	54,369
		<b>903,804</b>	<b>5,464,114</b>

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Note	2016	2015
	-----Rupees-----	
<b>15 PROGRAMME EXPENSES - RESTRICTED FUND</b>		
15.1	5,414,964	17,508,052
Salaries and wages	1,669,927	5,645,307
Transportation	11,925	58,433
Refreshment expenses	809,954	2,063,965
Meetings and seminars	708,895	19,547,030
Advocacy and awareness raising sessions	1,491,296	3,183,881
Trainings	1,258,679	1,324,039
Office supplies and stationary	753,311	1,404,197
Research and publication	417,031	-
Mobilization	4,000	-
Legal Aid	146,299	567,222
Communication	270,720	723,804
Girls protection help-line	110,985	678,858
Utilities	335,500	513,504
Radio programs	769,175	1,363,228
Office rent and accommodation	554,318	487,388
Referral system development	193,375	4,549,490
Theatre	88,400	-
Audit fee	348,091	283,891
Psychological counselling	1,162,331	639,320
Research and analysis	188,380	3,258,003
Convention and peace conferences	71,324	865,194
Formation of youth club and drop in center	246,202	944,755
Monitoring and evaluation	543,530	55,297
Staff capacity building	58,842	78,499
Repairs and maintenance	2,240	3,809,861
Cultural and Sports activities		
	<u>17,629,694</u>	<u>69,553,218</u>

15.1 This includes Rs. 17,780 (2015: Rs. 15,734) in respect of (EOBI).

**16 PROGRAMME EXPENSES - UNRESTRICTED FUND**

Salaries and wages	6,135,452	2,343,786
Refreshment expenses	-	77,648
Meetings and seminars	723	47,274
Trainings and per-diems	99,687	31,659
Advocacy and awareness raising sessions	403,506	42,890
Consultancy	253,733	121,073
Membership expenses	77,394	68,000
Monitoring and evaluation	68,078	4,423
Staff retreat and capacity building	50,054	1,618,916
	<u>7,088,627</u>	<u>4,355,669</u>

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	Note	2016 -----Rupees-----	2015
<b>17 ADMINISTRATIVE EXPENSES</b>			
Office rent		1,135,160	183,699
Depreciation	5	799,156	558,804
Repairs and maintenance		469,801	99,404
Office supplies and stationary		401,106	88,486
Transportation		175,046	155,728
Utilities		212,281	31,568
Audit fee		203,600	270,000
Refreshment expenses		114,970	-
Communication		115,114	36,845
EOBI and insurance		115,429	95,791
Exchange loss		4,513	-
		<u>3,746,176</u>	<u>1,520,325</u>
<b>18 OTHER OPERATING EXPENSES</b>			
Bank charges		178,746	197,020
Interest expense		-	25,947
		<u>178,746</u>	<u>222,967</u>
<b>19 GENERAL</b>			
Figures have been rounded off to the nearest Pak Rupee, unless otherwise stated.			
<b>20 DATE OF AUTHORIZATION</b>			

These financial statements were approved and authorized for issue on

05 JUL 2018



CHAIRPERSON

Natasha  
BOARD MEMBER