



Aslam Malik & Co.
Chartered Accountants
building better together (Est.1971)

AUDITED FINANCIAL STATEMENTS

OF

NATIONAL DISABILITY AND DEVELOPMENT FORUM

FOR THE YEAR ENDED JUNE 30, 2021

Web: www.aslammalik.com

Email: info@aslammalik

Lahore:

Suite # 19, First Floor, Central Plaza, New Garden Town, Lahore.
Phone: 042-35858693-4 , 042-35856819 Fax: 35856019

Islamabad:

House # 726, Street 34, Margalla Town, Off Muree Road, Islamabad.
Phone: 051-2374282, 2374283, Fax:051-2374281

Quetta:

1st Floor, Haji Fateh Khan Center, Adalat Road, Quetta.
Phone: +92-81-2823837

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Phone : +92-42-35858693-35858694
: +92-42-35856819
Fax : +92-42-35856019
e-mail : info@aslammalik.com
aslammalik@brain.net.pk
web : www.aslammalik.com
Suite # 18-19 First Floor,
Central Plaza, Civic Centre,
New Garden Town, Lahore-Pakistan.

AUDITORS REPORT TO THE MEMBERS.

We have audited the annexed statement of financial position of **NATIONAL DISABILITY AND DEVELOPMENT FORUM** as at **June 30, 2021**, the related statement of receipt and payment, statement of changes in funds together with the notes forming part thereof, for the year then ended.

Managements' Responsibility

It is responsibility of the management for maintaining adequate and proper books of accounts, preparation and fair presentation of financial statements in accordance with the approved accounting standards as applicable in Pakistan. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

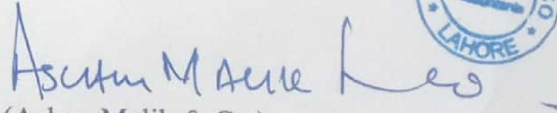
Auditors' Responsibility

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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the annexed statement of financial position, the related statement of receipt and payment, statement of changes in fund together with the notes forming part thereof give the information required by the societies Registration Act, XXI 1860 in the manner so required and respectively give a true and fair view of the state of the society's affairs as at **June 30, 2021**.

Place: Lahore
Date: October 25, 2021


(Aslam Malik & Co.)
Chartered Accountants
Hafiz Muhammad Ahmad Saleem-ACA



Other Offices at:

Islamabad: House # 726, Street 34, Margalla Town, off Murree Road, Islamabad.
Phone : +92-51-2374282-3 Fax: +92-51-2374281

Karachi: 1001-1003 10th Floor, Chapal Plaza, Hasrat Mohani Road, Off I.I Chundrigar Road, Karachi
Tel: + 92-21-32425911-2, Fax: +92-21-32432134

Quetta 1st Floor, Haji Fateh Khan Center, Adalat Road, Quetta
Ph: +92-81-2823837

**NATIONAL DISABILITY AND DEVELOPMENT FORUM
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021**

CAPITAL & LIABILITIES	Note	2021 Rupees	2020 Rupees	PROPERTY & ASSETS	Note	2021 Rupees	2020 Rupees
Funds				Non Current Assets			
Accumulated Funds		97,565	87,431	Property Plant & Equipment	5	3,924,834	4,666,667
Deferred Capital Grants	7	3,924,834	4,666,667				
		4,022,399	4,754,098	Current Assets			
CONTINGENCIES AND COMMITMENTS	8	-	-	Cash & Bank Balance	6	97,564	87,431
		4,022,398	4,754,098			97,564	87,431
		4,022,398	4,754,098			4,022,398	4,754,098

Auditors report is annexed.

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



Treasurer

FINANCE SECRETARY
National Disability & Development Forum
NDF



General Secretary

GENERAL SECRETARY
National Disability & Development Forum
NDF



President

PRESIDENT
National Disability & Development Forum
NDF

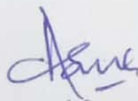
National Disability & Development Forum
Statement of Receipt and Payment
For the Year Ended June 30, 2021

	Note	2021 Rupees	2020 Rupees
Receipt			
Fund Utilized/Received	9	10,939,568	20,621,791
Deferred income realized		741,833	893,837
		11,681,401	21,515,628
Disbursement			
Salaries and allowances		2,877,600	9,288,900
Petty Cash		537,500	545,260
Travelling and conveyance		211,550	792,921
Rent expense		1,689,233	1,796,097
Consultancy		1,169,225	250,000
Utilities		38,200	46,000
Communication		121,000	10,860
Fuel expense		-	60,000
Printing and Stationery		128,120	162,710
Office Supplies		233,000	-
Advocacy/Seminars		229,000	707,000
Procurement		2,907,297	6,352,072
Linkages Development		-	30,000
Software expenses		-	93,783
Bank Charges		76,761	117,368
Reimbursement		191,017	-
Fee		-	21,200
WHT Taxes		322,500	160,189
Audit Fee		110,000	100,000
Depreciation		741,833	893,837
		11,583,836	21,428,197
Surplus		97,565	87,431

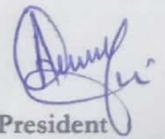
The annexed notes form an integral part of these financial statements.



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**NATIONAL DISABILITY AND DEVELOPMENT FORUM
STATEMENT OF CHANGES IN ACCUMULATED FUNDS
For the Year Ended 30 June 2021**

PARTICULARS	Notes	2021	2020
		Rupees	Rupees
<i>Opening Funds</i>		87,431	190,105
<i>Donation</i>		1,697,536	1,678,670
<i>Membership fee</i>		-	40,000
<i>Fund received</i>		9,154,601	18,713,016
Total		10,939,568	20,621,791
<i>Fund Utilized</i>	9	10,842,003	20,534,360
		10,842,003	20,534,360
Closing Funds		97,565	87,431

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


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1 STATUS AND NATURE OF OPERATIONS

National Disability and Development Forum (NDF) is a certified Non Governmental Organization (NGO) by Pakistan center for philanthropy (PCP). It was established in 2002 by group of young person of disabilities, by the name of Nawab Shah Disability Forum during the year it changes its name to National Disability and Development Forum (NDF) and registered under the Societies Act on September 2, 2014, to advocate the rights, safe and dignified access of persons with disabilities towards the basic human needs i.e. food, shelter, health, environment, education and empowerment, NDF adhering twin track approach, decided its operation in two major components:

i Service Delivery

ii Advocacy

Service delivery refers to people of disability in mainstream activities. Advocacy refers to advocate the right of people with disabilities at District, National and international level.

2 Basis of Preparations

These financial statements have been prepared in accordance with cash receipt and disbursement basis.

3 ACCOUNTING CONVENTION

These financial statements have been prepared under historical cost convention and have been prepared on accrual basis.

4 SIGNIFICANT ACCOUNTING POLICIES

4.01 Property, plant and equipment Owned

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Residual value and the useful life of assets are reviewed annually at each financial year end and adjusted if impact on depreciation is significant.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and cost of the item can be measured reliably. All other repair and maintenance cost are charged to profit and loss account during the year in which these are incurred.

4.02 Depreciation

Depreciation on property, plant and equipment is charged to profit and loss account by applying the reducing balance method so as to write off the cost/depreciable amount of the assets over their estimated useful lives at the rates specified in note to the financial statements. Depreciation is charged from the month in which the asset was available for use up to the month prior to disposal. The residual values, depreciation method and useful lives of property, plant and equipment are reviewed by the management, at each financial year-end and adjusted if appropriate.

4.03 Trade and other payables

Payable for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for the services received, whether billed or not to the company.

4.04 Taxation

NDF is not for profit organization, therefore its total income is subject to one hundred percent credit of the total tax payable under section 100c of the income tax ordinance 2001.

4.05 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of cash flow statement, cash and cash equivalents comprise of cash in hand and bank balances.

4.06 Income and Expenditure Recognition

Income is recognized when received

Expenditures are recognized at the time of payment

4.07 Deferred Capital Grants

Funds utilized for capital expenses are transferred from accumulated fund account to the deferred capital grant account with an amount equal to the annual charge for depreciation on asset purchased being realized from this account and reflected as Grants income realized against assets in the statement of financial activities


	<u>2021</u> <u>Rupees</u>	<u>2020</u> <u>Rupees</u>
5 Non Current Assets		
Detail of Non Current Assets & Depreciation is given as per schedule attached.	3,924,834	4,666,667
6 Cash in hand and at Banks		
Cash in hand	74,473	84,474
Cash at Bank	23,091	2,957
	<u>97,564</u>	<u>87,431</u>
7 DEFFERED CAPITAL GRANT		
Opening Balance	4,666,667	5,560,504
Transfer from accumulated fund	-	-
Grant income realized against asset	(741,833)	(893,837)
Closing Balance	<u>3,924,834</u>	<u>4,666,667</u>
8 CONTIGENCIES AND COMMITMENTS		
There are no contingencies and commitments as at statement of financial position date.		
9 Fund utilized		
Opening Funds	87,431	190,105
Donation	1,697,536	1,678,670
Membership Fee	-	40,000
Fund Received	9,154,601	18,713,016
Less Closing Funds	(97,565)	(87,431)
	<u>10,842,003</u>	<u>20,534,360</u>
9.1 FUND RECEIVED		
Fund From Transparency International	-	36,000
Funds from BBSHRRDB	-	212,824
Funds From DAI	1,454,868	4,800,000
DEPD Grant received	5,000,000	10,000,000
Awaz foundation	220,374	301,760
Funds from Indus Consortium	13,300	109,500
Funds From HBL Foundation	-	2,000,000
Funds from PHC Global	-	874,000
Funds from Hashoo Foundation	-	75,000
Funds from RI Korea	245,250	-
Funds from HRCP	951,397	-
Funds from FFBL	200,000	-
Funds from Global Giving	146,412	-
Funds from SSGC	923,000	-
Funds from Rozan	-	303,932
	<u>9,154,601</u>	<u>18,713,016</u>

10 DATE OF AUTHORIZATION

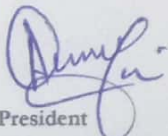
These financial statements were approved and authorized for issue by the board of directors on October 25, 2021

11 GENERAL

Figures have been rounded off to nearest Pak Rupee.


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NATIONAL DISABILITY AND DEVELOPMENT FORUM
 SCHEDULE OF FIXED ASSETS
 AS AT JUNE 30, 2021

PARTICULARS	COST			ACCUMULATED DEPRECIATION				W.D.V	
	AS AT	ADDITION /	AS AT	RATE	AS AT	ADJUSTMENT	FOR THE	AS AT	AS AT
	1/7/2020	(DELETION)	30/06/2021	%	1/7/2020		YEAR	30/06/2021	30/06/2021
Furniture Fixture	2,680,315	-	2,680,315	15	1,225,892	-	218,163	1,444,055	1,236,260
Office Equipment	1,334,950	-	1,334,950	15	618,522	-	107,464	725,987	608,963
Computer and Accessories	1,354,249	-	1,354,249	30	1,075,363	-	83,666	1,159,029	195,220
Vehicle	3,490,000	-	3,490,000	15	1,404,125	-	312,881	1,717,006	1,772,994
Generator	234,400	-	234,400	15	103,344	-	19,658	123,003	111,397
Total	2021	9,093,914	-	9,093,914	4,427,247	-	741,833	5,169,080	3,924,834
Total	2020	9,093,914	-	9,093,914	3,533,410	-	893,837	4,427,247	4,666,667