M/s HUMAN RIGHT PROTECTION FORUM

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2023

BY:

Azeemullah & Co
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT
TO
THE MANAGEMENT
OF
M/s HUMAN RIGHT PROTECTION FORUM

We have audited the accompanying financial statements of **"M/S HUMAN RIGHT PROTECTION FORUM"** which comprise of the Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flows as at **June 30, 2023** together with the notes forming part thereof (hereinafter referred to as the "financial statements"), for the year then-ended.

Management's Responsibility

Management is responsible for the preparation of these financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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 to check the policies and procedures of the Company's as adopted and adhered to. 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 judgment, including the assessment of the risks of material misstatement 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 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

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the reasonableness of accounting estimated made by management, as well as evaluating the presentation of the financial statements.

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

Other Matter:

These financial statements are not general-purpose financial statements and intended for the use of management only.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the Statement of Financial Position, Statement of Income and Expenditure, Statement of Cash Flows of "**M/s HUMAN RIGHT PROTECTION FORUM**" were prepared in accordance with the requirement of and in compliance with the policies and procedures of the Organization as adopted on the reporting date as at **June 30, 2023**.

Azeemullah & Co

ISLAMABAD
Date: December 9, 2025

AZEEMULLAH & CO Islamabad CHARTERED ACCOUNTANTS

AZEEMULLAH & CO
CHARTERED ACCOUNTANTS
(Engagement Partner: Azeemullah, FCA)

HUMAN RIGHT PROTECTION FORUM
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
NON-CURRENT ASSETS			
Property and equipment	4	**238,121**	213,966
CURRENT ASSETS			
Cash and bank balances	5	**3,100**	10,450
TOTAL ASSETS		**241,221**	224,416
FUND AND LIABILITIES			
FUNDS			
Accumulated surplus		**181,221**	179,416
CURRENT LIABILITIES			
Accrued and other payable	6	**60,000**	45,000
TOTAL FUND AND LIABILTIES		**241,221**	224,416

The annexed notes 1 to 9 form an integral part of these financial statements.

AZEEMULLAH & CO. CHARTERED ACCOUNTANTS Islamabad

CHAIRMAN

GENERAL SECRETARY

Human Rights Protection Forum HRPF

HUMAN RIGHT PROTECTION FORUM
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
INCOME			
Donations		**5,180,500**	4,753,241
EXPENDITURE			
Program expense	7	**4,137,500**	3,208,789
Administrative expenses	8	**1,041,195**	1,596,759
		5,178,695	4,805,548
Surplus for the year		**1,805**	(52,307)
Accumulated surplus b/d		**179,416**	231,723
Accumulated surplus c/d		**181,221**	179,416

The annexed notes 1 to 9 form an integral part of these financial statements.

AZEEMULLAH & CO. Islamabad ★CHARTERED ACCOUNTANTS★

Human Rights Protection Forum HRPF

CHAIRMAN

GENERAL SECRETARY

HUMAN RIGHT PROTECTION FORUM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	2023 Rupees	2022 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year	**1,805**	(52,307)
Depreciation	**48,345**	37,759
Cash flow before working capital changes	**50,150**	(14,548)
Changes in working capital		
(Increase) / decrease in current assets:	-	-
	-	-
Increase / (decrease) in current liabilities:		
Accrued and other payable	**15,000**	15,000
Net cash flow after working capital changes	**65,150**	452
Cash used in operating activities	**65,150**	452
CASH FLOW FROM INVESTING ACTIVITIES		
Addition in fixed assets	**(72,500)**	-
Net cash used in investing activities	**(72,500)**	
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash flow from Financing Activities	-	
Net (decrease) / increase in cash and cash equivalents	**(7,350)**	452
Cash and cash equivalents at the beginning of the year	**10,450**	9,998
Cash and cash equivalents at the end of the year	**3,100**	10,450

The annexed notes 1 to 9 form an integral part of these financial statements.

AZEEMULLAH & CO. Islamabad CHARTERED ACCOUNTANTS

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HUMAN RIGHT PROTECTION FORUM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

1. LEGAL STATUS AND NATURE OF ACTIVITIES

Human Right Protection Forum (HRPF) started it's voluntarily journey from a launched a campaign against human rights violations in Pakistan. This campaign initiated by a group of devoted young and energetic social activists of across the Sindh Pakistan. The forum was working since 2001 with participatory approach with civil society organizations, print & electronic media, legal activists, students and other segment of society. The forum volunteers decided and undertook efforts to register it under society's Act 1860 in January 28, 2019 with Registration No: SK/1927 of 2018-2019.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the requirements of and in compliance with the policies and procedures of the organization as adopted on the reporting date of the state of the HUMAN RIGHT PROTECTION FORUM affairs as at June 30, 2023.

2.2 Basis of measurement

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

2.3 Functional and presentation currency

These financial statements are presented in Pakistan Rupee which is the Association's functional currency. Amounts presented in the financial statements have been rounded off to the nearest of Rupee unless otherwise stated.

2.4 Key judgments and estimates

The preparation of financial statements in conformity with the accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. In addition, it requires management to exercise judgment in the process of applying the Association's accounting policies. The areas involving a high degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements, are documented in the following accounting policies and notes, and relate primarily to:

- Useful lives, residual values and depreciation method of property and equipment – Note 3.1 & 4.

The revisions to accounting estimates (if any) are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

AZEEMULLAH & CO. Islamabad CHARTERED ACCOUNTANTS

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Property and equipment

Initial recognition

All items of property and equipment are initially recorded at cost.

Subsequent measurement

Items of property and equipment are measured at cost less accumulated depreciation and impairment loss (if any).

Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, using the reducing balance method at rates specified in note 4 to the financial statements.

Disposal

The gain or loss arising on disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognized as other income in the statement of income and expenditure.

Judgment and estimates

The useful lives, residual values and depreciation method are reviewed on a regular basis. The effect of any changes in estimate is accounted for on a prospective basis.

3.2 Income recognition

a) Donation is recorded on receipts basis
b) Other revenue if any is recorded on accrual basis
c) Restricted grants received for specific purpose are deferred when received or receivable on the basis of contract and are recognized as income to the extent of actual allowable expenditure incurred.
d) Un-restricted grants received are recognized on receipts basis.

3.3 Trade and other payables

Trade payables are obligations under normal short-term credit terms. These are measured at the undiscounted amount of cash to be paid.

3.4 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 cash in hand, cash with banks on current account.

AZEEMULLAH & CO. Islamabad CHARTERED ACCOUNTANTS

HUMAN RIGHT PROTECTION FORUM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

4 Property and equipment

	Furniture and Fixture	Office equipment	Total
At 30 June 2021			
Cost	118,375	210,137	328,512
Accumulated depreciation	(30,618)	(46,169)	(76,787)
Net book value	**87,757**	**163,968**	**251,725**
Period ended 30 June 2022			
Opening net book value	87,757	163,968	251,725
Additions during the year	-	-	-
Depreciation charge	(13,164)	(24,595)	(37,759)
Closing net book value	**74,593**	**139,373**	**213,966**
At 30 June 2022			
Cost	118,375	210,137	328,512
Accumulated depreciation	(43,782)	(70,764)	(114,546)
Net book value	**74,593**	**139,373**	**213,966**
Year ended 30 June 2023			
Opening net book value	74,593	139,373	213,966
Additions during the year	22,500	50,000	72,500
Depreciation charge	(14,939)	(33,406)	(48,345)
Closing net book value	**82,154**	**155,967**	**238,121**
At 30 June 2023			
Cost	140,875	260,137	401,012
Accumulated depreciation	(58,721)	(104,170)	(162,891)
Net book value	**82,154**	**155,967**	**238,121**
Rate of Depreciation	15%	15%	

AZEEMULLAH & CO. Islamabad CHARTERED ACCOUNTANTS

HUMAN RIGHT PROTECTION FORUM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

		2023 Rupees	2022 Rupees
5	**Cash and bank balances**		
	Cash at bank	**3,100**	10,450
		3,100	10,450
6	**Accrued and other payable**		
	Audit fee payable	**60,000**	45,000
		60,000	45,000
7	**Program expenses**		
	Rashan distribution to poor families	**1,057,500**	195,000
	Cloths distribution to the poor families	**2,164,500**	849,241
	Awareness Programs on COVID 19	-	156,000
	Seminar on Karo Kari	-	125,000
	Independence day rally and functions	**35,000**	250,000
	Medical camp on Hepatiites - B	-	457,548
	Cultrul day celebration	**95,000**	115,000
	Labour day celeberation	**150,000**	150,000
	Aftari Head office	**130,000**	350,000
	Education seminar	**150,000**	150,000
	Human Right day celeberation	**355,500**	110,000
	Seminar on Human violation	-	166,000
	Oath taking ceremony	-	135,000
		4,137,500	3,208,789
8	**Administrative expenses**		
	Salaries	**480,000**	480,000
	Office supplies	**317,850**	968,000
	Office rent	**180,000**	96,000
	Audit fee	**15,000**	15,000
	Depreciation	**48,345**	37,759
		1,041,195	1,596,759

9 **General**

Figures have been rounded off to nearest Pak Rupee.

AZEEMULLAH & CO. Islamabad CHARTERED ACCOUNTANTS

Human Rights Protection Forum HRPF

CHAIRMAN

GENERAL SECRETARY