

**PAKISTAN ASSOCIATION OF THE BLIND SINDH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2023**



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PAKISTAN ASSOCIATION OF THE BLIND (SINDH)

Opinion

We have audited the financial statements of Pakistan Association of the Blind (Sindh), which comprise the statement of financial position as at June 30, 2023, and the statement of income & expenditure, the statement of comprehensive income, the statement of changes in fund, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the Organisation as at June 30, 2023, and its financial performance for the year then ended in accordance with the requirements of International Financial Reporting Standard for Small and Medium Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) as notified by SECP.

Basis for Opinion

We conducted our audit in accordance with the 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 Organisation 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 are responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of International Financial Reporting Standard for Small and Medium Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) as notified by SECP, and for such internal control as the Management determine(s) 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 is responsible for assessing the Organisation's 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 either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's 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 Organisation's 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 Organisation's 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 Organisation 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 those charged with governance 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.



MUNIFF ZIAUDDIN & CO.
Chartered Accountants

Member Firm of
B K R
INTERNATIONAL

Other Matter

The financial statements of Pakistan Association of the Blind (Sindh) for the year ended June 30, 2022, were audited by another auditor who expressed an unmodified opinion on those statements on September 14, 2022.

Muniff Ziauddin & Co

Chartered Accountants

Date: **25 SEP 2023**

Lahore

UDIN: AR20231012393VaBOArt

PAKISTAN ASSOCIATION OF THE BLIND SINDH
STATEMENT OF FINANCIAL POSITION
AS ON JUNE 30, 2023

	Notes	2023 Rupees	2022 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	6	9,241,351	4,133,634
Long term loan and advances	7	465,000	515,430
		9,706,351	4,649,064
Current assets			
Advance income tax	8	253,114	162,789
Cash and bank balances	9	9,195,158	9,108,529
		9,448,272	9,271,318
		<u>19,154,623</u>	<u>13,920,382</u>
FUNDS AND LIABILITIES			
General Fund		19,051,449	13,474,980
Current Liabilities			
Accruals & other payable	10	103,174	90,000
Accrued salaries		-	355,402
		103,174	445,402
		<u>19,154,623</u>	<u>13,920,382</u>
CONTINGENCIES AND COMMITMENTS	11		

The annexed notes, from 1 to 23, form an integral part of these financial statements.



Abdul Jabbar Mirani
General Secretary
Pakistan Association of the Blind
(Sindh)

Muzaffar Ali Qureshi

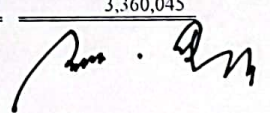
Muzaffar Ali Qureshi
President
Pakistan Association of the Blind
(Sindh)

PAKISTAN ASSOCIATION OF THE BLIND SINDH
STATEMENT OF INCOME AND EXPENDITURE
AS ON JUNE 30, 2023

	Notes	2023 Rupees	2022 Rupees
INCOME:			
Government grant	12	10,000,000	10,000,000
General donation	13	8,634,500	4,287,180
Donation in kind	14	4,848,400	3,564,150
Affiliation fees	15	17,000	17,000
Sale of braille books	16	84,648	10,900
PAB Sindh income support	17	1,044,074	998,876
Income from educational services	18	741,110	878,510
Income from transportation services	19	382,660	398,000
		<u>25,752,392</u>	<u>20,154,616</u>
EXPENDITURE:			
Salaries expense		4,529,094	3,710,759
Mobile and telephone		89,529	63,632
Sui gas		5,380	13,820
Electricity		798,512	605,701
Conveyance		403,050	316,121
Certification and registration		38,000	19,000
Meeting and travelling expense		356,815	328,667
Election		233,293	-
Program and seminars		709,163	394,375
Women development		233,317	197,872
Fund raising expense		810,000	-
Braille printing press		218,470	177,735
Computer training		8,800	-
Extra curricular activities		172,575	262,010
Blind cricket tournament		1,229,120	900,876
White cane program		425,000	77,600
White cane distribution		223,670	-
Eidi and cloth distribution		4,961,300	3,575,150
Financial aid		2,347,555	4,349,591
Website maintenance		19,000	15,000
Office general expense		37,830	164,083
Fuel		641,560	292,560
Repair and maintenance		174,525	408,382
Printing and stationary		70,937	42,670
Postage and courier		22,799	30,515
Entertainment		232,374	86,724
Audit fee		90,000	90,000
Professional Fees		301,000	56,000
Bank charges		4,407	6,308
Depreciation		529,853	496,689
Water expense		19,425	112,731
Miscellaneous expense		239,570	-
Total expenditure		(20,175,923)	(16,794,571)
Surplus before taxation		<u>5,576,469</u>	<u>3,360,045</u>
Taxation		-	-
Surplus for the year		<u>5,576,469</u>	<u>3,360,045</u>

The annexed notes, from 1 to 23, form an integral part of these financial statements.


Abdul Jabbar Mirani
General Secretary
Pakistan Association of the Blind
(Sindh)


Muzaffar Ali Qureshi
President
Pakistan Association of the Blind
(Sindh)

PAKISTAN ASSOCIATION OF THE BLIND SINDH
STATEMENT OF CHANGES IN FUND
AS ON JUNE 30, 2023

Balance as at July 01, 2021

Total comprehensive income for the year:

Surplus for the year

Other comprehensive income for the year

Balance as at June 30, 2022

Balance as at July 01, 2022

Total comprehensive income for the year:

Surplus for the year

Other comprehensive income for the year

Balance as at June 30, 2023

General Fund

-----Rupees-----

10,114,935

3,360,045

-

13,474,980

13,474,980

5,576,469

-

19,051,449

The annexed notes, from 1 to 23, form an integral part of these financial statements.

Abdul Jabbar Mirani

General Secretary

Pakistan Association of the Blind
General Secretary
(Sindh)

Muzaffar Ali Qureshi
President
Pakistan Association of the Blind
(Sindh)

PAKISTAN ASSOCIATION OF THE BLIND SINDH
STATEMENT OF COMPREHENSIVE INCOME
AS ON JUNE 30, 2023

Surplus for the year

Other comprehensive income:

Items that will not be subsequently reclassified to income and expenditure

Items that may be subsequently reclassified to income and expenditure

Total comprehensive income for the year

2023	2022
Rupees	Rupees
5,576,469	3,360,045
-	-
-	-
<u>5,576,469</u>	<u>3,360,045</u>

The annexed notes, from 1 to 23, form an integral part of these financial statements.


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Pakistan Association of the Blind
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Pakistan Association of the Blind
(Sindh)

PAKISTAN ASSOCIATION OF THE BLIND SINDH
STATEMENT OF CASH FLOW
AS ON JUNE 30, 2023

	Notes	2023 Rupees	2022 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus before taxation		5,576,469	3,360,045
Adjustment for non cash and other items:			
Depreciation on property, plant and equipment		529,853	496,689
		<u>6,106,322</u>	<u>3,856,734</u>
Changes in working capital			
Decrease in:			
Loans and advances		50,430	293,000
(Decrease) / increase in:			
Accruals & other payable		13,174	107,787
Accrued salaries		(355,402)	-
Cash generated from operations		<u>5,814,524</u>	<u>4,257,521</u>
Income tax paid		<u>(90,325)</u>	<u>(68,876)</u>
Net cash generated from operating activities		<u>5,724,199</u>	<u>4,188,645</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		<u>(5,637,570)</u>	<u>(63,250)</u>
Net cash used in investing activities		<u>(5,637,570)</u>	<u>(63,250)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase in cash and cash equivalents		86,629	4,125,395
Cash and cash equivalents at the beginning of the year		9,108,529	4,983,134
Cash and cash equivalents at the end of the year		<u>9,195,158</u>	<u>9,108,529</u>

The annexed notes, from 1 to 23, form an integral part of these financial statements.

Abdul Jabbar Mirani

General Secretary
Pakistan Association of the Blind
(Sindh)

Muzaffar Ali Qureshi

President
Pakistan Association of the Blind
(Sindh)

PAKISTAN ASSOCIATION OF THE BLIND SINDH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2023

1 LEGAL STATUS AND NATURE OF BUSINESS

"Pakistan Association of the Blind Sindh" was registered in Pakistan (Karachi) with registration number DSW(S)/101 on October 31, 1974 under Voluntary Social Welfare Agencies (Registration and Control) Ordinance 1961 (XL VI of 1961). The primary purpose of the association is to raise funds within or across the city for the rehabilitation and development of visually impaired persons. Registered office of the organization is situated at "PAB House 3C 13/28, Nazimabad No. 3, Karachi".

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- International Financial Reporting Standard for Small and Medium Sized Entities (IFRS for SMEs) issued by ICAP in 2015, as adopted by ICAP through ATR 17; and
- Accounting Standard for Not-for-Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan.

3 BASIS OF PREPERATION

3.1 Accounting Convention

These financial statements have been prepared under the historical cost convention except as otherwise stated in the relevant accounting policies below.

3.2 Critical accounting estimates and judgments

The preparation of financial statements in conformity with the accounting and reporting standards requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The areas where various assumptions and estimates are significant to the organisation's financial statements or where judgments were exercised in application of accounting policies are as follows:

- Depreciation method, useful life and residual value of property, plant and equipment – Note 4.1
- Provisions – Note 4.7
- Impairment of financial assets – Note 4.6.1
- Impairment of non-financial assets – Note 4.6.2
- Trade debts – Note 4.2
- Contingencies – Note 4.14
- Taxation – Note 5

3.3 Functional and presentation currency

Items included in the financial statements of the organisation are measured using the currency of the primary economic environment in which the organisation operates (the functional currency). The financial statements are presented in Pak Rupees, which is the organisation's functional and presentation currency.

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Property, Plant And Equipment

Property, plant and equipment are stated at their cost less accumulated depreciation and accumulated impairment loss, if any. Cost comprises purchase price, including import duties and non-refundable purchase taxes and any other directly attributable costs.

Depreciation is charged on reducing balance method so as to write off the cost of an asset over its useful life at the rates specified in note 6 to the financial statements. Depreciation is charged from the date when the asset is purchased and ceases at the date of disposal.

Gain / (loss) on disposal of property, plant and equipment is charged to the statement of profit or loss for the year.

Normal repair and maintenance expenses are charged to the statement of profit or loss, while major renewals and improvements are capitalized only when it is probable that future economic benefit will flow to the Organisation and cost can be measured reliably.

PAKISTAN ASSOCIATION OF THE BLIND SINDHI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2023

The Organisation reviews the residual value and useful lives and depreciation method appropriateness on regular basis.

4.2 Trade debts and other receivables

Trade debts and other receivables are recognised at original invoice amount less provision for doubtful debts. A provision for doubtful debts and other receivables is established when there is objective evidence that the organisation will not be able to collect all amounts due according to the original terms of receivables. Balances considered bad and irrecoverable are written off when identified.

4.3 Advances, deposits and prepayments

These are carried at fair value of the consideration to be received in future. An estimated provision is made against amounts considered doubtful of recovery. Whereas, amounts considered irrecoverable are written off.

4.4 Cash and bank balances

Cash and cash equivalents are carried in the statement of financial position at cost. For the purpose of statement of cash flow, cash and cash equivalents comprise of cash in hand and balances in current accounts / deposit account held with banks.

4.5 Trade and other payables

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

4.6 Impairment

4.6.1 Financial assets

The financial assets other than those that are carried at fair value, if any, are assessed at each reporting date to determine whether there is any objective evidence of their impairment. A financial asset is impaired, if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

The impairment loss, if any, is recognised immediately in the statement of profit or loss and the carrying amount of the related financial asset is reduced accordingly. An impairment loss is reversed only if the reversal can be related objectively to an event occurring after the impairment loss was recognised.

4.6.2 Non-financial assets

The carrying amount of assets are assessed at each reporting date to determine whether there is any indication that the assets are impaired. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount. The impairment loss, if any, is recognised in the statement of profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

An impairment loss is reversed only to the extent that the asset carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if any, if no impairment loss had been recognised.

4.7 Provisions

A provision is recognised when the Organisation has a legal or constructive obligation as a result of past events and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Provisions are reviewed at each reporting date and adjusted prospectively.

4.8 Contingent liabilities

A contingent liability is disclosed when the Organisation has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Organisation; or the Organisation has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

4.9 Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at cost. For the purpose of statement of cash flow, cash and cash equivalents comprise of cash in hand and balances in current accounts / deposit account held with banks.

**ARISTAN ASSOCIATION OF THE BLIND SINDH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

6. PROPERTY, PLANT AND EQUIPMENT

	Land	Air Conditioner	Braille Box	Braille Embosser	Building	Computer & Allied	Electrical Equipments	Furniture & Fixtures	Generators	School Vans	Total
As at July 01, 2021	Rupees										
Cost	-	449,000	2,400,000	632,000	1,457,605	228,854	99,638	428,016	26,113	1,344,283	7,065,509
Accumulated depreciation	-	(173,416)	(650,400)	(171,272)	(249,954)	(117,516)	(58,468)	(156,005)	(17,556)	(903,789)	(2,498,436)
Net book value	-	275,584	1,749,600	460,728	1,207,651	111,338	41,170	271,951	8,557	440,494	4,567,073
Year ended June 30, 2022	-	275,584	1,749,600	460,728	1,207,651	111,338	41,170	271,951	8,557	440,494	4,567,073
Operating net book value	-	275,584	1,749,600	460,728	1,207,651	111,338	41,170	271,951	8,557	440,494	4,567,073
Additions	-	-	-	-	-	63,250	-	-	-	-	63,250
Depreciation charge for the year	-	(55,117)	(174,960)	(46,073)	(60,383)	(34,918)	(8,234)	(27,195)	(1,711)	(88,092)	(496,689)
Closing net book value	-	220,467	1,574,640	414,655	1,147,268	139,670	32,936	244,756	6,845	352,396	4,133,634
As at July 01, 2022	-	220,467	1,574,640	414,655	1,147,268	139,670	32,936	244,756	6,845	352,396	4,133,634
Cost	-	449,000	2,400,000	632,000	1,457,605	292,104	99,638	428,016	26,113	1,344,283	7,128,759
Accumulated depreciation	-	(228,533)	(825,360)	(217,344)	(310,337)	(152,434)	(66,702)	(183,260)	(19,268)	(991,887)	(2,995,125)
Net book value	-	220,467	1,574,640	414,656	1,147,268	139,670	32,936	244,756	6,845	352,396	4,133,634
Year ended June 30, 2023	-	220,467	1,574,640	414,656	1,147,268	139,670	32,936	244,756	6,845	352,396	4,133,634
Operating net book value	-	220,467	1,574,640	414,656	1,147,268	139,670	32,936	244,756	6,845	352,396	4,133,634
Additions	-	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	(44,093)	(231,779)	(41,466)	(62,482)	(32,786)	(12,126)	(30,412)	(1,369)	(73,340)	(529,853)
Closing net book value	-	176,374	1,342,861	373,190	1,084,786	106,884	20,810	214,344	5,476	279,056	3,603,781
As at June 30, 2023	-	176,374	1,342,861	373,190	1,084,786	106,884	20,810	214,344	5,476	279,056	3,603,781
Cost	1,207,800	449,000	6,250,000	632,000	1,634,675	345,104	134,138	580,016	26,113	1,507,483	12,766,339
Accumulated depreciation	-	(272,626)	(1,057,139)	(258,810)	(372,819)	(185,220)	(78,828)	(213,672)	(20,637)	(1,065,222)	(3,524,978)
Net book value	1,207,800	176,374	5,192,861	373,190	1,261,857	159,884	55,310	366,344	5,476	442,261	9,241,361
Rate of depreciation	-	20%	10%	10%	5%	20%	20%	10%	20%	20%	-

PAKISTAN ASSOCIATION OF THE BLIND SINDH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	2022 Rupees	2021 Rupees
7 LONG TERM LOAN AND ADVANCES		
Loan to members - Unsecured		
Self employment scheme	465,000	335,000
	-	180,430
	<u>465,000</u>	<u>515,430</u>
8 ADVANCE INCOME TAX		
Advance tax deducted on Cash withdrawal	16,441	16,441
Advance tax deducted on Telephone Bills	17,928	13,137
Advance tax deducted on Profit on Investment	900	900
Advance tax deducted on Electricity Bills	217,845	132,311
	<u>253,114</u>	<u>162,789</u>
9 CASH AND BANK BALANCE		
Cash in hand	5,934	23,541
Cash at bank - Current a/c	9,189,224	9,084,988
	<u>9,195,158</u>	<u>9,108,529</u>
10 ACCRUAL & OTHER PAYABLE		
Audit fee	90,000	90,000
Utility bills payable	13,174	-
	<u>103,174</u>	<u>90,000</u>
11 CONTINGENCIES AND COMMITMENTS		
The association has no contingencies and commitments as at balance sheet date. (2021-22: NIL)		
12 GOVERNMENT GRANT		
This represents the donation given by Social Welfare Department under the supervision of Government of Sindh.		
13 GENERAL DONATION		
Habib Bank Limited	7,920,000	-
Pakistan Cables Ltd.	-	100,000
High-Q Pharma	-	200,000
M/s K.H Fama Textile	-	45,000
M/s Intertrade Distributors	-	25,000
Mr. Qamr Uddin	-	50,000
Mr. Mehmood Riaz	-	100,000
Mr. Ikhtiyar Ali	-	100,000
Mr. Shahzaib Akhtar	-	20,000
Mrs. Shazia Akhtar	-	50,000
Mr. Asad Siddiqui	-	200,000
Mr. Jawed Siddiqui	-	250,000
Mrs. Atiya Asad	-	100,000
Mr. Arslan Gohar	-	150,000
Mr. Kamran	-	75,000
Mrs. Maria Ansar	-	150,000
Others	714,500	2,672,180
	<u>8,634,500</u>	<u>4,287,180</u>

14 DONATION IN KIND

This represent donation amounting to **Rs. 4,848,400** (2022: Rs. 3,575,150) received in form of cloths and eidi donated by Mr. Haji Aman Ullah & Family at the occasion of Eid. The same is distributed among the needy people.

PAKISTAN ASSOCIATION OF THE BLIND SINDH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	2023 Rupees	2022 Rupees
15 AFFILIATION FEES		
Affiliation fees represent the annual affiliation fees i.e. Rs. 1,000/year, each branch is required to pay annual affiliation fees under article (12)(6) of the constitution.		
1. District Central Branch - Karachi	1,000	1,000
2. District East Branch - Karachi	1,000	1,000
3. District Malir Branch - Karachi	1,000	1,000
4. District South Branch - Karachi	1,000	1,000
5. District West Branch - Karachi	1,000	1,000
6. District Hyderabad Branch	1,000	1,000
7. District Jamshoro Branch	1,000	1,000
8. District Thatta Branch	1,000	1,000
9. District Shaheed Benazirabad Branch	1,000	1,000
10. District Naushahro Feroze Branch	1,000	1,000
11. District Sukkur Branch	1,000	1,000
12. District Khairpur Branch	1,000	1,000
13. District Ghotki Branch	1,000	1,000
14. District Larkana Branch	1,000	1,000
15. District Jacobabad Branch	1,000	1,000
16. District Qambar Shahdadkot Branch	1,000	1,000
17. District shikarpur Branch	1,000	1,000
	17,000	17,000

16 SALE OF BRAILLE BOOKS

It represents the revenue earned from the selling of braille books. These braille books are not sold with commercial purpose, therefore, the same also represents the cost of making and printing of these books.

17 PAB SINDH INCOME SUPPORT

This represents the monthly financial assistance provided by Dollar Industries (Pvt) Ltd for needy members amounting to Rs. 1,044,074 (2022: Rs. 998,876).

18 INCOME FROM EDUCATIONAL SERVICES

It represents the revenue earned by Silver Line School.

19 INCOME FROM TRANSPORTATION SERVICES

It represents the revenue earned by providing transportation services to silver line school children.

20 NO. OF EMPLOYEES

Number of employees as on June 30
Average number of employees during the year

	2023	2022
	18	11
	18	11

21 GENERAL

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

22 CORRESPONDING FIGURES

The corresponding figures have been rearranged and reclassified, wherever considered necessary.

23 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorised for issue by the executive committee on

25-Sep-23

Abdul Jabbar Mirani

General Secretary
Pakistan Association of the Blind
(Sindh)

Muzaffar Ali Qureshi

President
Pakistan Association of the Blind
(Sindh)