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# ROZAN ANNUAL REPORT

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2021-2022



PIND BHAGWAL ROAD ADJACENT BAHRIA ENCLAVE ISLAMABAD  
Ph 051 2721900 [www.rozan.org](http://www.rozan.org)

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## **About Rozan**

Rozan is a nonprofit organization established in December, 1998 under the Societies Registration of Act 1860. Rozan has acquired Tax exemption status in 2005.

### **Rozan Vision**

“A humane, self-aware, gender-just society”

### **Rozan Mission**

“Promoting emotional health, gender equality, inclusion & reducing violence especially against women & children”

### **Rozan’s strategies**

Rozan core intervention strategies include, capacity building, awareness raising, research, counselling and referral building.

### **Rozan core competencies**

Rozan has a team of experienced professionals and a large group of volunteers. It fundamentally recognizes the primacy of emotional health for a humane society. It understands how gender inequity, intolerance and violence profoundly impacts individuals, families and communities. It works at the levels of self and institutions to reduce vulnerabilities, especially of women and children. Rozan’s core competencies are,

- Using innovative and participatory approaches to strengthen capacities of individuals, groups and institutions on emotional health, gender, masculinities, and child protection.
- Engaging to advocate child-protective and gender-sensitive policies and systems in public and private institutions.
- Extending quality services of psychological counselling and referrals by a team of mental health professionals.
- Providing ethical and sensitive multi-sectoral support to women and children and their families.
- Reaching out and involving others to promote social responsibility.
- Practicing a culture within the organization that reflects its values and aspirations.

## Executive Summery

The year 2022 has been very exciting for Rozan team. We progressed, we reflected, we learned and we set a way forward in our programtic interventions. At one end we expanded our collaboration with Government Departments in the areas of tranings, capacity building, system strenghtening and policy formulation, on other side our work with communities reached to next stage where localized protection mechanisms responded to a range of needs of women and children. Our direct counselling supported to the individuals and the groups we worked with and helped them to improve their mental and emotional well being. From January to December 2022, Rozan successfully organized 194 capacity-building sessions for government counterparts, community members and civil society service providers. We have conducted 766 counseling sessions by organizing camps, support groups, telephonic calls. Rozan organized 81 seminars, webinars, and radio messages to reach the masses and increased their mental health awareness and well being. The floods in 2022 affected a large area of Paksitan. Rozan participated in the flood relief efforts to support the displaced communities by providing them food items and dignity kits. Over 200 households were supported in District Hyderabad and Sukkar.

During 2022, Rozan has benefited 12,050 females and 2,760 males through its programmatic interventions. A summary of Rozan out reach during 2022 is shared below,

Summary of the progress in 2022		
Sr.	Activities	Frequency
1.	Trainings/Capacity building / orientations	194
2.	Counselling Camps /counselling calls/support groups	766
3.	Conference/seminars/webinars/public briefings	81
4.	Exposure visits	10
5.	Meetings with community youth groups	7
6.	Flood Relief Response	200 households

Rozan's overall outreach in 2022						
Male	Female	Person with disabilities		Children		Awareness through media
		Male	Female	Boys	Girls	
2,760	12,050	9	23	307	208	Around 31 million

## **Abbreviations**

Capital Development Authority	(CDA)
Civil Society Organization	(CSO)
Dar-ul-Amaan	(DuA)
Gender Based Violence	(GBV)
Islamabad Capital Territory	(ICT)
Letter of Understanding	(LOU)
Memorandum of Understanding	(MOU)
Ministry of Human Rights	(MoHR)
Minutes of the Meeting	(MOM)
Persons with Disabilities	(PWD)
Punjab Commission on the Status of Women	(PCSW)
Punjab Women Protection Authority	(PWPA)
Social Welfare Department	(SWD)
Training of Trainers	(TOT)
Training Service Provider	(TSP)
Union Council	(UC)
Women Development Department	(WDD)
Violence against Women	(VAW)
Women Crisis Centre	(WCC)

## Detailed Progress

### Work with Government Led Helplines and Social Welfare Workforce

#### Project overview

The objective of the project was to strengthen the capacity of Government led Helplines in Punjab and KP to respond to the needs of the women and girls who are in distress. The project closely worked with Social Welfare Department in KP and Punjab.

- **Strengthening of the Helpline1043 of the Punjab Commission on the Status of Women**

The objective of interventions with PCSW Helpline was to enhance the capacity of the helpline CSR (Customer/Client Support Representatives) so that they can support callers by giving information, answering their queries, providing referrals, and responding to complaints systematically.

Rozan conducted one on-job training with the 11 CSRs of the PCSW helpline followed by 3 mentoring meetings. During the mentoring meetings, discussions on cases and reading on different topics were provided.

More than 6 meetings were conducted with the leadership of Women Development Department Punjab and PCSW to promote the helpline services across Punjab and ensure ethical service provision.

The Helpline 1043 promotion campaign was designed to reach out to women and girls living in rural and urban areas by using different modes such as social media, and banners displayed on local transport and radio.

- **Strengthening of Bolo Helpline, Social Welfare Department Government of KP**

Social Welfare Department Govt of KP is running Bolo Helpline to help women and other vulnerable groups. In coordination with the SWD, gaps such as lack of understanding of the notified SOPs, survivor-centered approach, Dos and Don'ts to deal with the survivors, were identified. To address these gaps, a 5 - day training and monthly mentoring meetings were conducted with the staff of Bolo Helpline. The objective was to strengthen the ethical, quality, and timely response of the Bolo helpline to the survivors of violence in KP. The focus of capacity building was on the implementation of the SOPs, survivor-centered approach, effective communication, and ethics of dealing with the survivors. Staff was equipped with knowledge to deal with the cases. On the recommendation of Rozan, SWD, KP developed a

code of conduct that the staff of Bolo Helpline must sign so that they understand the standards they are accountable to uphold. This process led to having a better internal control mechanism at the helpline and department levels.

A promotional campaign was initiated in consultation with the Bolo Helpline team under the leadership of SWD KP. In Sep-Oct 2022 Radio spots were aired through Radio Pakistan in four districts including Peshawar, Nowshera, Mardan & in Charsada. The content was developed through a participatory approach and the lead was given to the helpline team to build their capacity for planning and executing the awareness campaign. The campaign's ultimate objective was to target the women so that they can reach out to the Helpline and avail the helpline services. The campaign also targeted some aspects of women and girls with disabilities. The awareness campaign targeted women and girls from every segment of society such as educated, uneducated, employed and unemployed, persons with disabilities etc.

Local transport in Peshawar was also used in promotional campaign. Almost 200 Rickshaws were given the flyers/banners of displaying Bolo helpline number. The objective to use this medium was to reach out to the maximum population.

- **Work with KP Dar-ul-Amans**

Digital Record keeping is an essential element to improve services and information management to support vulnerable population of the society. After a thorough assessment of current record keeping practices in Darulamans, a tracking sheet was developed and finalized after consulting Darulaman staff, SWD, and their IT team. To ensure the minimum standards of confidentiality and privacy for women survivors, data protection and information sharing protocols have been developed. This initiative can be a facilitating step towards the allocation of the required funds and taking necessary measures for addressing and response to survivors in the province.

- **Social Welfare Department Punjab and KP, Case Management Trainings**

Case Management (CM) training initiatives were taken in Punjab by the Social Welfare Department. A group of 26 women of Social Welfare Department Punjab, currently serving in the Darulamans was trained on the CM Module. The main purpose of the training was to sensitize the staff on the issues and handling the cases by implementing CM protocols and create a pool of trainers within the department. These master trainers will further train and sensitize the service providers from their respective districts. This will enhance the skill set of those who are dealing with survivors in case management and ethical dealing of cases. Women with disability was an important element throughout the training activities, discussion.

After a comprehensive E-learning course, a 5-day in-depth training of trainers was conducted with 25 participants (women 23, men: 01, trans person: 01) with an objective to create a pool

of trainers. A cohort of 32 (women 27, women with disability 01, men: 02, trans person: 02) was selected for an in-depth course on Interagency GBV CM Guidelines through a competitive process. Participants were selected from different fields including shelter staff, psychologists, case managers, development professionals, and activists working directly with survivors of violence including women, children, trans-persons, and people with disabilities.

Masters Trainers conducted three step-down training in ICT, KP, and Punjab. A group of 79 service providers (68 women, 10 men, and 01 trans people) including SWD staff, psychologists, Case managers, law officers, doctors, Psychosocial support workers, Dar-ul-Aman managers, and development professionals was trained on the Interagency Case Management Guidelines.

This initiative helped the Social Welfare Department KP and Punjab to have additional capacities of the staff as Master Trainers. The selected trainers from both provinces facilitated the training for the first time.

- **Social Welfare Department KP & Punjab, Case Management Curriculum**

The process of institutionalizing the Case Management (CM) curriculum started in 2022. To make the CM curriculum more localized and understandable, the toolkit/modules developed in 2021 were also upgraded and the disability component was incorporated as per international minimum standards. Furthermore, the curriculum and toolkit were translated into Urdu. This will benefit the Social Welfare Department staff, those who are directly dealing with women cases to understand the curriculum better, relate it to the local context, and provide ethical and standardized service based on international best practices. A consultative meeting on the CM curriculum was conducted with the Government departments and educational institutions. The meeting was attended by 26 participants (04 men & 22 women) from different departments including SWD, SWDTI (Social Welfare Department Training Institute), PWPA (Punjab Protection Women Authority), academia, and civil society organizations. The consultation helped in introducing the concept of GBV CM and the role of different government departments/entities and academia in its institutionalizations. The participants of the consultation identified the need for capacity building in all departments and also made commitments to make efforts for its institutionalization. The road map will enable a sustainable approach to build the capacity of the social welfare workforce in both government and civil society organizations. This includes students, state-run helplines and shelter home (Dar-ul-Aman) staff, caseworkers and social welfare officers, Women crisis centre staff, private helplines, Women's Commission staff, and relevant NGOs staff, activists and community-based forums.

- **Strengthening state response mechanisms (women shelter/centres) Islamabad/punjab**

Women Protection Authority Punjab (WPAP) has signed an MoU with Rozan regarding the capacity building of their staff across the province. The capacity building program includes



emerging needs of staff training and mentoring and organizing support groups with survivors who are resident of these centres. In this regard, a 3-day training on “Ethical Handling of cases” was conducted by Rozan with a group of 16 Govt officials, including 10 women, and 6 men from Punjab. The main objectives of the training were below:

- In-depth awareness about the importance of case worker/service provider’s self-awareness, attitudes, and skills when dealing with cases.
  - Enhanced knowledge of the case management approach, its fundamentals, and its importance for service provision.
  - A better understanding of systems and skills is required to provide case management services efficiently.
  - Equipped with the basic knowledge about multi-sectoral essential services, including legal support, medical support, medico legal and communal protection. The workshop
- 
- **Work with Women Parliamentary Caucus**

In 2021, the Chief Minister KP after a review of the performance of SWD KP, notified an advisory committee to ensure proper implementation of SOPs/minimum standards for the functioning of Dar-ul-Amans in the province. This also led to the notification of new shelters/Dar ul-Amans to be established and the upgradation of existing Dar ul-Amans.

To assess the current functioning and quality of services, a visit by Women Parliamentary Caucus Khyber Pakhtunkhwa along with SWD KP was arranged to Swat Dar-ul-Aman. The members of the advisory committee also had a meeting with District Commissioner-Shangla to ensure that the establishment of the new Dar-ul-Aman and the hiring of the staff is done timely.

- **Collaboration with National Commission on the Status of Women**

On request from National Commission on the Status of Women, Federal Ministry of Human Rights, a group of 37 mid to senior-level journalists from print, electronic and social media across Pakistan were selected and trained through a rigorous training fellowship in two phases. The purpose was to promote, sensitive and responsible reporting on women and children issues. After the training program, media fellows produced stories to educate communities and raise awareness on women and children issues. The stories were evaluated on a set criterion that includes, choice of topic, presentation, a new angle, and value addition. A team of jury comprised of, NCSW, senior journalists, academia, and gender experts gauged the quality and impact of stories. An award giving ceremony for best stories was organized in Karachi. Participants of the ceremony included members of parliament, representatives from the media, students and faculty members of Universities, and civil society activists.

## Collaboration with KP, Islamabad and Balochistan Police on Women Recruitment

### Project overview

This project focused on increasing the recruitment of women in the KP, Islamabad and Balochistan police at the constable. The project intended to train 1,000 women from Punjab and 1,000 women from KP province. To support the provincial police departments for increasing number of women recruits, job ads, training guides, and promotional material were developed and disseminated in respective districts as well as on social media. To get a maximum number of potential candidates, women colleges and universities were focused where motivational activities were carried out to encourage women to join the police. Subsequently, women interested to join the police were trained by the experts having experience in police trainings. Afterward, the selected groups of women were trained on physical tests and interviews.

### Project activities:

The project objectives were achieved through the following activities:

- Meetings with the leadership of police in KP, Islamabad and Balochistan
- Meetings with the management of provincial & district-level women colleges and universities
- Development of training content related to women police recruitment systems
- Development of IEC material for the promotion of police recruitment drives
- Motivational seminars in academic institutes in selected districts
- Training of women candidates on police recruitment systems
- Training of Pakistan Forum for Democratic Policing's (PFDP) Punjab and KP chapters on women police recruitment systems
- Promotion of women police recruitment-related content on social media, radio, and district level cable channels
- Recording and dissemination of video messages of prominent police personnel
- Development of animation videos to motivate women to join the police
- Training of selected group of journalists in Punjab and KP on women police recruitment systems
- Periodic meetings of PFDP Punjab and KP chapters to review the project's progress

The intervention dedicatedly worked on achieving its objective by adopting the following strategies:

- Promotion of Women Police Recruitment Drives
- Training & Mentoring of Women Aspirants

Different project interventions were carried out to improve the image of women in the police by encouraging different stakeholders to contribute to supporting and motivating young women to join the police as a career. In context to this, Rozan responded to the recruitment drives announced by different police departments in Khyber Pakhtunkhwa (KP), Balochistan and Islamabad.

KP police announced the recruitment drive for constables back on 14th April 2022 through the Education Testing and Evaluation Agency (ETEA) across the province of Khyber Pakhtunkhwa (KP). A total of 6948 positions, dedicating around 900 seats for women were announced in all districts of KP including Newly Merged Districts (NMDs)

In response to this, Rozan selected 05 districts of KP i.e. Peshawar, Swat, Abbottabad, Mansehra, and Haripur based on the number of women seats announced in these districts i.e. 532 out of 884 women seats. These districts covered around 60.2% of the overall women's seats announced in the province. Rozan reached out to over 4,500 female candidates and were successful to motivate around 450 women to apply for the post of constable through the Education Testing & Evaluation Agency (ETEA)'s online portal in the above-mentioned districts.

In addition to this, Rozan directly trained 339 candidates under its free training (physical, written, and interview) program for female candidates. Moreover, around 150 candidates were provided with the training content (guide) for the preparation of the written test and interview and also the mobility support to and from the test venue. It is important to highlight that a women-specific and customized training guide was also developed for the guidance of the female candidates.

Under Rozan's intervention 170, candidates successfully qualified all the stages of the police recruitment process in KP and have joined different duty stations in five districts. It is of great eminence that across the province only 254 women have joined police under the recruitment drive and out of which 170 were trained and facilitated by Rozan.

Balochistan police announced a women-specific recruitment drive for the post of constables for the first time in history. The recruitment drive was announced on 14th October 2022. A total of 288 women seats were announced across the province in all ranges.

Rozan successfully in collaboration with Balochistan Police, identified and selected 03 districts for intervention activities i.e. Quetta, Jaffarabad and Naseerabad. Through different outreach activities, Rozan was successful to motivate around 230 female candidates to apply for the position of constable in the mentioned districts.

117 female candidates were trained by Rozan under the different capacity building initiatives. As a result of this 108 candidates qualified all the stages of the recruitment process in Quetta, Naseerabad, and Jaffarabad.

Islamabad police announced its recruitment drive for constables on 2nd October 2022 with a 10% quota for women. Islamabad police approached Rozan team to share the shadow of the

success in KP and support Islamabad police to reach out to the maximum potential candidates and help them to successfully qualify for the recruitment process.

Despite the limited time for response Rozan started its intervention and targeted three communities for its outreach activities and was able to motivate 41 female candidates to apply for the post of constable in the Islamabad police.

32 females were trained under the capacity building intervention and out of these 11 candidates have successfully qualified all the stages of the recruitment process.

Following are the details of the major activities carried out during (January 2022 – December 2022) in reference to women recruitment project

- **Development of training guide for female aspirants**

Rozan initiated the process to develop a training guide/manual for the training of candidates to provide them support in understanding the process of police recruitment in KP.

After the standard procedure of shortlisting, the services of senior police officer were hired for developing the training guides. Rozan team also shared the past papers from ETEA and NTS in KP and Punjab respectively.

The guide is intended to provide all the requirements related to recruitment and step-by-step information, including physical tests (running), written tests, interviewing skills, and notes for the trainers. The guide also covers all relevant subjects i.e English, Urdu, Islamic studies, and General Knowledge. The guide contains model papers for the written examination and detailed guidelines for giving interviews.

- **Recording of video interviews of women police personnel**

Under promotional activities of the project, video interviews of women police officers were recorded for motivation and to inspire the potential female aspirants to join the police service.

In reference to this, 06 individual interviews of KP women police officers were recorded to be used during the recruitment drives for women to join the police department. The interviews were recorded with the following police personnel:

During the video interviews, the women police officers encouraged potential females to join the KP police sharing their own stories of struggle and success. They also shared the initiatives taken by the KP police to make the department more inclusive and gender-sensitive for women along with the family support they received for joining the police in their video interviews.

The script of each video was developed by the Rozan team and later it was finalized in consultation with the office of AIG, Gender Equality, KP. The videos were recorded on the duty stations and training centers of the nominated police officers.

- **Development of video documentaries on women in KP Police**

Two video documentaries acknowledging the contributions of women in police and paying tribute to them on account of the International Women's Day 2022 which is celebrated on 8<sup>th</sup>

March every year. One of the documentaries focused on the women serving in different departments in the police and the different facilities and opportunities provided by KP police to the women whereas the second documentary was specifically featuring the Women in the Elite Force of KP Police.

- **Periodic meetings of Pakistan Forum for Democratic Policing (PFDP) – Khyber Pakhtunkhwa (KP) & Punjab chapters.**

The PFDP has played a key role in advocating the police reforms and raising awareness and building the perception of police service at the grass-root level over a decade. Since the current project holds huge importance in uplifting the general perception of police service in the masses, especially regarding women joining the department as a career, it was significant to engage the partner organizations that have a strong footing in different districts.

In 2022, Rozan organized a total of 06 periodic meetings of PFDP KP & Punjab Chapters, where twenty-eight (28) organizations from 17 districts of KP and 21 organizations from 14 districts of Punjab participated in the meetings. The purpose of these meetings was to orient the members on the project “Police Training & Recruitment Program for Female Aspirants”, and its overall goal and objectives. Furthermore, the updates and key learnings of the recruitment drives for female constables and sharing the plan for future activities. The meetings also focused on seeking support from the CSOs to build synergies for increasing the number of women in the police.

- **Study Circle with media personnel on women in police in KP & Punjab**

Media plays a significant role in building perceptions and raising awareness. Acknowledging the fact, Rozan organized province-level study circles with media personnel in Punjab and KP. In both of the study circles media personnel from print and electronic media participated. The study circles focused on building the capacity of journalists on the need and significance of women in police. The objectives of the project and the key updates of the recruitment drive for female aspirants in KP were shared with the participants. The trained journalists were sensitized to develop stories/record interviews of women police to highlight the importance of women in police.

- **Recruitment drive for female constables in Khyber Pakhtunkhawa**

Police recruitment drive was announced for constables Khyber Pakhtunkhwa Police on 14<sup>th</sup> April 2022 through Education Testing and Evaluation Agency (ETEA) across the province (KP). A total of 6948 positions with 10% quota for women seats and special seats for religious minorities were announced in 40<sup>1</sup> districts in Khyber Pakhtunkhwa (KP). The application deadline was only 15 days and interested candidates were supposed to register with ETEA by 29<sup>th</sup> April 2022.

In response to this, focusing on the project’s objectives and pre-defined strategies, Rozan responded to the drive and identified the major districts with the most number of female seats

covering around 76% of the total seats for women in five districts i.e. Peshawar, Swat, Abbottabad, Mansehra, and Haripur.

Initiatives were undertaken to reach out to the maximum number of potential female aspirants and to provide them quality capacity-building opportunities. Under different promotional activities, Rozan successfully reached out females in 05 districts of KP in two weeks. Resultantly, a total of 450 interested candidates registered with Rozan, and applied for the position of constable through ETEA's web portal.

339 female candidates were trained by Rozan under a 5-day training program (3-day Physical & 2-day Written) under the capacity building initiative. Mentoring and guidance were provided to all the candidates at each level of the recruitment process. A total of 170 women qualified all the stages of the recruitment process and successfully joined the KP Police. The details of different activities carried out under different interventions in KP are mentioned below:

- **Recruitment drive inception meetings**

Soon after the recruitment drive for the position of constables was announced in KP, Rozan team visited 05 selected districts i.e. Peshawar, Swat, Abbottabad, Mansehra, and Haripur, and had multiple meetings with the Directorate of Higher Education, KP, local police management, the local members of PFDP-KP Chapter and influencers. These meetings focused on strategizing the best possible approaches keeping into consideration the previous learnings.

In the different meetings with the Regional Police Officer (RPO), District Police Officers (DPO)'s, and Assistant Inspector General (AIG) Gender Equality, in KP the aim of the project was shared with the concerned officers and the support was sought for conducting the different activities in the selected districts, especially during the motivational seminars in Government Girls' Colleges by nominating female police officers to join the seminars as speakers and as role models to motivate the potential female candidates.

The idea was appreciated by the senior police officials and they ensured to provide all the possible support for the cause. They also appreciated the capacity-building component of the project as it is unique and very important in regard to the guidance of the young female aspirants about the recruitment process.

### **Promotion of police recruitment drive in KP**

- **Adapting and redesigning of KP Police recruitment ad & promotion via social media**

The intervention strategy was not only focused on promoting the recruitment ad by the KP police but also to invite the potential candidates for the training program offered by Rozan. For the said purpose the recruitment ad published by KP police was redesigned to incorporate information regarding free training opportunity for interested women candidates. In addition to this, the ads were separately designed for Peshawar, Swat, and 03 districts of the Hazara division (Abbottabad, Mansehra, and Haripur), and dedicated helpline numbers for each district were promoted respectively.

The ads were shared on social media platforms i.e. Facebook and Twitter handles of Rozan and PFDP. A cumulative reach of over 10,000 was recorded in nine days of the promotion period. These posts were boosted targeting the demographical and geographical needs of the recruitment drive which yielded better results.



- **Promotion of video messages of women police personnel on social media**

Six video messages were recorded and got approved by KP police for dissemination in the last quarter. These video messages were used in the current reporting period during the promotional seminars in the Govt. girls degree colleges. The interviewees shared their success stories of being part of the police service and also highlighted the measures taken by KP-police, to make the department more inclusive and gender sensitive.

- **Promotion of recruitment ad in the local newspaper**

Since the recruitment drive was announced across KP , the redesigned recruitment ad was published in the local newspaper “*Nai Baat*”.

- **Motivational Seminars in Government Girls Degree Colleges in 05 districts of KP**

Since the recruitment requires certain eligibility criteria including specific education background and age, women degree colleges were the best platforms to conduct the outreach activities to get a maximum number of potential candidates. For this, Government Girls’ Degree Colleges were identified in 05 districts of KP in consultation with the Directorate of Higher Education (DHE) KP.

In addition to this, 25 facilitation desks were established for two days at the Government Girls’ Degree Colleges in the selected districts.

The content of the seminars was not only designed to provide information regarding the recruitment drive but also to motivate the students to join the police as a career. For the said purpose, a video documentary focusing on the women serving in different departments in the police and the different facilities and opportunities provided by KP police to the women was screened for the students during the seminars. Moreover, women police personnel were also

invited to as role models to talk to the students and share their journey of success with the police. Around 450 students registered and applied for the post of female constable in Police.



## Capacity Building Initiatives

- **Identification of training academy for written test & physical instructors for physical (running) training**

Alongside the promotional activities, the project team also focused on the effective capacity building of the applicants. Forecasting the squeezing timeline and the set standard for the recruitment process it was necessary to conduct the training sessions soon after the application deadline. For this purpose, professional female athletes were engaged to conduct the 3-day physical training session with the candidates.

- **Physical (running) training of female aspirants**

As per the selection rules and set criteria for the selection of female police constable, a candidate has to qualify physical test i.e. running 1 Kilometer (KM) in 7 minutes. To help candidates successfully qualify for the physical test, 3-day training sessions were organized in Govt. Girls Degree College 05 districts of KP.

Physical training focused on practicing different exercises how to build and strengthen the stamina, diet to be used and home based easy exercises that can help to qualify the physical (running) test successfully.

- **Training session for preparation of written test and interview**

The second part of the recruitment is to qualify written test with a cumulative/aggregate score of 40 percent and the last stage is to qualify the interview.

17 different 2-days trainings were organized in the selected districts. Experienced and professional instructors were engaged to conduct training sessions for preparation of written test and giving effective interviews.

The both the training sessions were designed in a way to provide the candidates the opportunity to practice tools and techniques that are useful and effective to successfully appear and qualify the written test.



Mock tests based on the standard format of ETEA were conducted. In addition to this, mock interviews were also conducted to provide participants an opportunity to experience the expected environment of the interviews. Proper feedback was also given to the candidates on their strengths and area of improvement. A total of 339 female candidates attended the training sessions in 05 districts.

### **Test Conducted by Education Testing & Evaluation Agency (ETEA) & KP Police**

- **Physical test conducted by ETEA**

ETEA conducted the Physical test (running) of the candidates who qualified. Physical test was conducted in August 2022 where 62 candidates from Peshawar appeared in the test and out of these 59 successfully passed. 87 candidates from Abbottabad and Haripur appeared in the physical test and 38 candidates qualified the physical test respectively. In Swat 13 candidates trained by Rozan appeared in the physical test and 12 stood successful. In Masherwa 103 candidates identified under Rozan's intervention appeared in the physical test and 102 candidates successfully passed the physical test.

- **Written test conducted by ETEA**

After conducting physical test, ETEA conducted the written test on 28<sup>th</sup> August 2022 in 03 districts of our intervention i.e. Peshawar, Abbottabad and Haripur while written test in district Mansehra and Swat was held on 4<sup>th</sup> September 2022. A total of 249 candidates who attended the two-day written test training provided by Rozan appeared in the written test training. Out of these 154 candidates successfully passed the written test. In addition to this, 91 other candidates were also successful in the written test who were provided with the training material i.e. training guide and the mentorship.

In order to ensure the participation of the candidate Rozan provided pick and drop to all the candidates to the test venue.

- **Interview (Recruitment Drive in 05 districts of KP)**

KP police conducted the interviews of the successful candidate out of these 245 candidates 170 candidates successfully passed and cleared the interview and joined the police.

### **Recruitment Drive for Female Constables in Balochistan & Islamabad**

The police recruitment drive for constables was announced by Islamabad Capital Territory Police (ICTP) and Balochistan Police in October 2022. The police leadership of ICTP and Balochistan Police reached out Rozan to provide support based on the learnings of the Khyber Pakhtunkhwa (KP) drive in April 2022 for motivation and induction of potential women in police.

A total of 1668 positions with 10% quota for women seats i.e. 83 seats in Islamabad. Whereas in Balochistan a women-specific recruitment drive was announced with 280 seats for female constables across the province.

In response to the needs expressed by the police, Rozan responded to the drives and identified the major districts in Balochistan with the most number of female seats i.e. Quetta, Jaffarabad, and Naseerabad. Along with this Rozan also responded to the recruitment drive in Islamabad simultaneously.

Rozan with the support of members of the Pakistan Forum for Democratic Policing (PFDP) – National Chapter and Balochistan Chapter i.e. United Council of Churches in Islamabad and SPO and IDSP in Balochistan intervened in the selected districts.

The activities majorly focused on:

- Promotion of the police recruitment drive
- Providing training and mentoring to the female aspirants

Under the above-mentioned areas of the intervention, different initiatives were undertaken to reach out to the maximum number of potential female aspirants and to provide quality capacity-building initiatives opportunities for the interested candidates. Under different promotional activities, Rozan successfully reached out, a total of 229 interested candidates registered and applied for the position of constable in Balochistan, and 41 interested candidates applied in Islamabad.

148 female candidates were trained by Rozan for the physical test (running) & 117 female candidates for written test training and interview preparation under the capacity-building initiative in Balochistan. In Islamabad, 36 female candidates were trained by Rozan for the training of physical tests (running), written tests, and preparation for the interview. Mentoring and guidance were provided to all the candidates at each level of the recruitment process.

- **Recruitment drive inception meetings with police leadership:**

In the different meetings with the Deputy Inspector General of Police (DIG) Naseerabad Range, Senior Superintendent of Police (SSP) Jaffarabad & Naseerabad, and Assistant Inspector General (AIG) Law and order, SSP Traffic, Islamabad.

The idea were appreciated by the senior police officials and they ensured to provide all the possible support for the cause. They also appreciated the capacity-building component of the project as it is unique and very important in regard to the guidance of the young female aspirants about the recruitment process.

**Promotion of police recruitment drive in Balochistan & Islamabad:**

- **Adapting and redesigning of ICTP and Balochistan Police recruitment ad & promotion via social media.**

The intervention strategy not only focused on promoting the recruitment ad by the police but also to invite the potential candidates for the training program offered by Rozan. For the said purpose the recruitment ad published by ICTP and Balochistan police was redesigned to incorporate information regarding free training opportunity for interested female candidates. In addition to this, the ads were separately designed for Islamabad, and 03 districts of the Balochistan (Quetta, Jaffarabad, and Naseerabad), and dedicated helpline numbers for each district were promoted respectively. The ads were shared on social media platforms i.e. Facebook and Twitter handles of Rozan and PFDP.

- **Awareness sessions in different communities of Islamabad**

Since the recruitment in police requires certain eligibility criteria including specific educational background and age and based on the successful learning of the recruitment drive in KP it was planned to identify and conduct motivational sessions in women degree colleges to outreach the maximum number of potential female candidates.

Rozan team improvised the strategy and selected the four different communities to conduct awareness seminars i.e. Kuri, Ali Pur Farash, Rawat and G7 (Religious Minority). 04 sessions were conducted in these communities of Islamabad and resultantly 41 interested candidates applied for the post of police constable in ICTP.

- **Motivational Seminars in female colleges and universities in 03 districts of Balochistan**

07 seminars were conducted in 07 girls' colleges and universities in the Quetta, Jaffarabad, and Naseerabad districts. In addition to this, 03 facilitation desks were established for two days at these institutes in the selected districts.

The content of the seminars was not only designed to provide information regarding the recruitment drive but also to motivate the students to join police as a career. For the said purpose, a video documentary focusing on the women serving in different departments in the police and the different facilities and opportunities provided by police to the women was

screened for the students during the seminars. Moreover, women police personnel were also invited to as role models to talk to the students and share their journey of success with the police. Around 229 students registered and applied for the post of female constable in Balochistan Police.

### **Capacity Building Initiatives**

- **Identification of training academy for written tests & physical instructors for physical (running) training**

Alongside the promotional activities, the project team was also focused on the effective capacity building of the applicants. Forecasting the squeezing timeline and the set standard for the recruitment process it was necessary to conduct the training sessions soon after the application deadline. For this purpose, based on the successful experience of KP drive professional female athletes were engaged to conduct the physical training sessions with the candidates in Islamabad and 03 selected districts of Balochistan.

In addition to this, individual instructors were engaged in Islamabad and 03 districts of Balochistan to conduct written test training and preparation interviews. These instructors had proven track record and experience in conducting sessions and training on the subjects that are included in the written test.

- **3-Day Physical (running) test training in Islamabad and 03 districts of Balochistan**

To help candidates successfully qualify for the physical test, two 3-day training sessions were organized with the interested candidates at the Police Line Ground in Islamabad.

Physical training focused on practicing different exercises on how to build and strengthen stamina, diet to be used, and home-based easy exercises that can help to qualify the physical (running) test successfully. Most parts of the physical training focused on running practice individually and in groups. 36 female candidates participated in the training.

In Balochistan, since it was a women-specific recruitment drive and the police leadership wanted to complete the process without any delays they set a timeline to conduct the running and written test soon after 5 days of the last date for application. In response to this, in consultation with the Balochistan Police and PASS team, the training session was improvised and shortened to one day.

07 training session were conducted in 03 districts of Balochistan engaging 172 female candidates.

- **2-day training session for preparation of written test and interview**

Two training sessions of 2-days training were organized in Islamabad for the preparation of written tests and interviews. Experienced and professional instructors were engaged to conduct training sessions for preparation of written test and effective interviews.

The both the training sessions were designed in a way to provide the candidates the opportunity to practice tools and techniques that are useful and effective to successfully appear and qualify the written test.

Mock tests were also conducted to give participants an opportunity to practice in a real test time. In addition to this, mock interviews were also conducted to provide participants an opportunity to experience the expected environment of the interviews. Proper feedback was also given to the candidates on their strengths and area of improvement. Twenty eight female candidates attended the training session in Islamabad.

In Balochistan 05 training sessions were conducted in the selected districts with an improvised and revised approach to effectively engage the participants that can help and equip them with key tips and suggestions to appear in the written test.

116 female candidates who successfully qualified the physical test appeared in these session in Quetta, Jaffarabad and Naseerabad.

### **Test Conducted by Balochistan and Islamabad Police**

- **Physical test**

Balochistan police conducted the physical test (running) in November in the selected districts. In Jaffarabad, 57 candidates appeared in the test, and all passed the physical test successfully. In Naseerabad, 33 candidates appeared for the test and 18 successfully passed the physical test. In Quetta, 58 candidates appeared in the test, and 45 successfully passed the physical test. Most of the candidates were disqualified due to not meeting the height criteria.

In Islamabad, the physical test was conducted on 18<sup>th</sup> November 2022, where 27 female candidates trained under Rozan's intervention appeared for the test and 20 stood successful and qualified for the next stage.

- **Written test**

Balochistan police conducted the written test soon after the list of successful candidates of the physical tests was announced. A total of 117 candidates were trained by Rozan in the written test training in selected districts of Balochistan and out of these, 88 candidates successfully passed the written test. Out of these 88, 37 qualified in Quetta, 36 qualified in Jaffarabad, and 15 qualified in Naseerabad.

In addition to this, 20 candidates who were outreached by Rozan and were only provided with the training material also qualified the written test in quetta.

ICTP conducted the written test on 31<sup>st</sup> of December 2022 where 20 candidates trained under Rozan's intervention.

The results are expected to be announced in January 2023.

- **Interviews**

Balochistan police conducted interviews of the successful candidates of the written test in across the province in November 2022. In 03 selected districts of our intervention, 36 female candidates successfully qualified the interview in district Jaffarabad, 15 qualified in district Naseerabad and 57 qualified the interview in district Quetta. A total of 108 female candidates stood successful in the recruitment process trained under the Rozan's intervention in three districts of Balochistan.

This is the 100% success rate in the selected districts of intervention where all the seats announced were filled. The candidates from district Jaffarabad and Naseerabad have been allotted batch numbers by Balochistan police. However, batch number have not been allotted to the candidates from district Quetta.

## Collaboration with Women Development Department ,Govt of Sindh Socio- Economic Well Being of Women in Post Shelter Life

### Project overview

The project attempts to bring the change in post-shelter phase of women survivors through improved attitudes and behaviors of service providers, positive support from the community, improved social and economic reintegration and policy support to the shelters. These efforts will contribute towards an environment for women, where they can live their lives according to their best potential.

- **Signing of MOU with Technical Education and Vocational Training Authority Government of Sindh**

An MOU was signed between Sindh Technical education and vocational training and Rozan for the implementation of the Skill Building Trainings in women shelters for women in distress. The MOU is an acknowledgment of Rozan's work and an indicator of its strong previous collaboration with the Authority.



- **Raising conscientiousness among the Service Providers**

The service providers such as police, health professionals, DuA staff etc. are front line defenders when it comes to provide a supportive environment to those who face violence in their lives especially during pandemic. The attitude of service providers and their way of dealing with women and children play a key role in making the survivors feeling supported and empowered. In this context, detailed orientations on 'Ethical standards to deal with the survivors of violence' were conducted with the service providers of Hyderabad and Sukkur. The orientation also threw lights on role of service providers linking survivors to the best available services. Participants shared their experiences of dealing with cases, especially during the pandemic.



A total of six online sessions were attended by Police officials' from Gender Protection Unit (GPU) & Women Protection Cell (WPC), lawyers, psychologist, health department staff members, shelter in charge and government staff members who are already working with women survivors' of violence. A total of 72 participants (women:32, men: 40) attended these sessions. The sessions provided a good reflection to participants on their knowledge, skills and attitudes. As a next step two 5-day training on improving GBV case management skills were

conducted with the participants selected from the ethics orientations. A total of 60 participants (women:48, men:12) built their understanding on the dynamics of power and, case-management, multi-sectoral approach while responding to VAW cases.

- **Policy Development to Improve Post Shelter Life of Women in Distress**

Development of the first draft of the policy on ‘Post Shelter Integration of Women Survivors of Violence in Sindh’ was another milestone achieved through a National level consultation followed by two district consultations. Stakeholders from state and non-state institutes participated in the consultative meeting. The National Consultative meeting was held at Karachi (provincial capital) while the cluster meetings were arranged in Sukkur and Hyderabad (project targeted districts) respectively. Participants from the provincial line departments including Deputy Director Social Welfare Department (SWD), District Directors WDD Sindh, Regional Director WDD, participants from SWD Punjab & Khyber Pakhtunkhwa, and members of civil society organizations participated for the successful formation of the ‘Post Shelter Policy’. Participants presented their views and best practices already being applied in their provinces. Some examples of international practices of post-shelter which could be duplicated in Pakistan were shared. A total of 75 participants were a part of 3 consultative meetings. The recommendations given by the group will be part of the Post shelter policy which will provide a framework to support women after exiting from shelters.



- **Working with community**

Increasing understanding regarding survivors of violence and enhancing support for them in society is one of the main project goal. This would lead to better social reintegration of women survivors after exiting from shelters. The project team conducted awareness sessions with community members including, teachers, social workers and volunteers of different socioeconomic, religious, gender and age groups in the identified communities of Sukkur and Hyderabad. The sessions were arranged with the support of community committees on overall impact of violence on the society, available services for those who are facing violence especially in pandemic/natural disasters and socioeconomic empowerment of women. The community mobilization and awareness raising process through its own members lead towards creating a supportive environment for women survivors that will marked by community ownership and therefore will be sustainable in future. The women protection committees (WPC) chaired by women were formulated at village levels. WPC were educated on the topic of self-awareness, women and child rights , power abuse, anti -harassment law, and state’s role combating the issue. The sessions were focused to help community to improve their behaviors and perceptions to respect and give space to women survivors. Total number of sessions is 60 while beneficiaries of these sessions were 108 (women:81, men:37). Two street theaters on women's legal constitutional rights and importance of women’s economic empowerment were arranged in





Hyderabad and Sukkur. A total of 107 beneficiaries attended the theater performances (women:64, men:43). Theater was prepared, arranged and performed by the local street theater groups

- **Radio Campaign**

Working in the selected communities have a direct impact for increasing

support for them in the community. However, to increase the scope of the awareness and support from wider community and/or society, a radio campaign was also designed and conducted. Radio campaigns are useful tool to influence the public opinion as it reaches a wider audience than any other medium and accessible to people who are otherwise isolated by geography, conflict, literacy or poverty. A media campaign was conducted during the reporting period including a series of awareness raising radio programs and messages. The campaign focused the issues of VAW as well constitutional support and mechanisms provided by the government. The targeted audience for radio programs and radio messages are women. An estimated listenership of 25, 60,000 persons in Sukkur & 20, 80,000 persons in Hyderabad was recorded. Two series of Radio Promos were also aired to make the public aware regarding the services available for women in distress including the Gender and Women protection units, State run shelters, legal aid and different helplines.



- **Marking Important Days and Campaigns:**

Working on violence against women though is an ongoing theme of project as well Rozan's vision and mission that is being addressed through different activities during a year. There are however few days that are designated for nationwide campaigns to shine a spotlight on the issue of violence against women and create public awareness about what needs to change to prevent it from happening in the first place at local, national, regional and international levels. Every year Rozan arrange different activities to these days including 16-days campaign from November 25-December 10. This year different activities with community members and residents of Darulamans were implemented.

National Women's Day was celebrated during the reporting period at the shelter homes with art and games competitions. Awareness sessions in identified communities and in Agriculture University Tandojam were also arranged with a total participation of 244 (women:181,men:63). Two district seminars in Hyderabad and Sukkur were arranged to celebrate International Women's Day. Local government officials were part of the seminars in which important discussions were held on the 'Protection against Harassment of Women at the Workplace Act 2010'. Concerned stakeholders including CSO, WDD, Ombudsman department, journalists, students were invited who stressed on the implementation of the Act and also shared the reporting mechanisms briefly. Awareness sessions were organized in the communities and Darulamans in order to commemorate the '16 Days' from November 25-

December 10. The objective of the campaign was promoting the gender and human rights. A total of 73 participants attended these events and all were women.

World Mental Health Day activities were also held at three targeted areas; shelter, community and universities, with the objective of better understanding of mental health. A webinar was arranged for university students from Sukkur and Hyderabad while 2 seminars arranged in the University at Hyderabad. The event was attended by students and community. It was observed that youth & women are courageous enough to talk about their mental health issues to break the stereotypes. A total of 211 participants (women:147 & men:46) joined to mark Mental Health day.

- **Emergency Response**

In the second half of the year, due to a climate emergency in the country, a large area of the country was flooded. This catastrophic flooding in Pakistan has affected more than 33 million people. The rapid need assessment conducted by international organizations warns that women and children will be at more risk in the coming months. In crisis or the emergency situations like the current one, provision of psychosocial support services is crucial, especially for the women and girls displaced due to increased risk of violence. Considering the situation, Rozan did a rapid need assessment in project-targeted communities based on which the awareness raising campaigns on violence against women in communities were designed to highlight the perspective of women needs in disasters. After the assessment, Rozan field teams distributed 200 Ration/Food packs and 200 dignity Kits in the targeted communities



## Work with youth on climate change, vocational trainings and leadership

### Project overview

This is a youth-centric project, addressing key socio-economic challenges faced by low-income and vulnerable groups aged 15-29 (particularly youth) in the post-scenario of COVID pandemic. The intervention aims to enhance the skills of the youth so that they can improve their livelihood, work for eco-friendly initiatives and social cohesion in their communities in *Alipur Frash, G7, G8, Kuri Village, Rehmat Abad and Bari Imam*.

Rozan began its mobilization process in the first quarter of 2022. By the end of December 2022, 540 youth (331 females, 185 males, 24 trans) have been successfully trained on topics of leadership & communication, self-protection & climate change and self-awareness. In 2023, they will be provided technical and vocational trainings and skills on livelihood.

Community meetings were held with local and public stakeholders such as Gender Protection Unit (GPU), Women Crisis Center (WCC), Ehsaas Program and Dar-ul-Aman (DuA). These interactions increased community knowledge about these services and helped to bridge the gap between citizen and state institutions. Another important component of intervention in 2022 was the provision of psychosocial counselling services to youth in the 5 UCs as well as the women survivors of violence residing in the shelter homes. These services helped to improve social and emotional well-being of women survivors in shelters and the youth trained at the community level. Counselling services were provided as per the standards by ensuring confidentiality and quality referral pathways.

The intervention further aims to create an enabling environment for the low-income youth to lead efforts for social progress and support vulnerable groups within their communities; facilitate technological and economic empowerment of young people through a variety of innovative interventions.

### Project activities

- **Formation of youth groups:**

During the process of conducting 21 trainings in the community, 10 youth groups were formed, two from each UC. Selection was primarily based on the candidates' own interest and motivation to be a part of this group and remain engaged over the coming project years. Each group consists of 6 members aged 15-29 years. These 10 groups included one group of the trans-youth and one group of youth with disabilities with 6 members in each group. Fifty meetings (were conducted with 372 youth (136 males, 141 females, 13 Trans, 14 PWDs and 68 minorities) amongst the youth group and leaders from the community to discuss action plans and way forwards.

- **Trainings of youth groups**

After the completion of the mobilization process in the communities, a large number of youth showed interest to be a part of trainings. 21 trainings took place in the designated communities. These trainings were kept on the weekends to ensure maximum participation of youth who might else were busy in schooling, examinations or job related work. Feedback of the trainees was very positive with a large number of youth showing interest in topics such as self-awareness, gender and climate change.

At the end of the three-day training the youth were divided into 3 or 4 groups and action plans were made by each group that were relatable within their community on issues that they had been facing. It was interesting to note that most of the action plans revolved around issues related to the environment, poor drinking water and sanitation facilities, inaccessible and broken roads and lack of awareness about complaint mechanisms and regulation authorities. Community coordination meetings were held with local government officials and community leaders.

### **Strengthening of 2 districts shelter/safe homes services**

Rozan supported the up-gradation of the existing facilities and provision of essential missing facilities in women centre Islamabad and Darulaman, Rawalpindi. This included renovation work and provision of basic facilities to women living in the centre.

- **Psychosocial counselling services for GBV survivors:**

During the reporting year (Jan- Dec 2022) Rozan provided psychosocial counselling services to the youth and women. The helpline has received 490 calls from Islamabad and Rawalpindi.

From Jan to Dec, 2022 Rozan conducted 11 support groups for the residents of the Women Crisis Centre and Rawalpindi Dar-ul-Aman. Each lasted for two hours, 7 groups were conducted at Islamabad Crisis Centre with 83 participants, and the 4 took place at Rawalpindi Dar-ul-Aman with 38 female survivors.

The objectives of the support groups are to listen to survivors, validate their experiences and help them to provide compassionate care to the residents and create a supportive environment.

The following topics were covered during the support groups.

- Feeling, its types, expression, and value of sharing
- Self-esteem
- Creating an emotionally supportive environment inside the shelter
- Anger and its management
- Self-care
- Loss and grief

- **Training of shelter home service providers**

One-day training on “Understanding of Case Management in Providing Essential Services” was conducted for the staff of Women Crisis Centre , working under Ministry of Human Rioghts, Islamabad

The training was mainly focused on reinforcement of case reporting mechanism and psycho-social support. The role of communication in the ethical handling of survivors was an additional session included in the training agenda at the request of the Manager of WCC. She has specially recommended to include ethical handling and communication skills required for the Social Welfare officer’s/case managers as some of her staff members face difficulty in communication while dealing with cases.

- **Financial assistance for legal support to women**

Evidence and experience show that in addition to the social pressure, the survivors are often denied justice due to financial constraints hence this action aims to provide financial assistance to women in Dar ul Aman Rawalpindi and Women Crises Centre Islamabad to access legal services. A total of 21 women have been financially supported for legal assistance during 2022. All of the cases are referred to Rozan by the Manager of WCC Islamabad

- **Meetings with district public sector focal persons**

Two meetings were held with different public sector focal persons . An orientation session was organized at the Women Crisis Centre Islamabad. A total of 10 females participated in this event from Bari Imam and Alipur Frash. A staff member from CSO, Development of Disabled People Organization (DDPO) were also present along with Rozan staff. The purpose of this meeting was to provide youth the information about the services and facilities offered at WCC.





A Tree Plantation Drive was conducted in collaboration with Capital Development Authority (CDA) Islamabad for the plantation and distribution of 400 fruit and tree saplings in the community of Bari Imam and G7, Islamabad. The community was thrilled to receive these plants as this was during extreme hot and humid weather and there was a need for planting more trees for the coming summer months. The event was attended by the Deputy Director of Capital Development Authority (Env department) who had donated majority of these saplings for free for the benefit of community members.

- **Local & Public stakeholders' coordination and support meetings**

During 2022, 4 meetings were held with various local and public stakeholders. Rozan held an orientation meeting of youth from Bari Imam and Alipur Frash at the Women's Crisis Center Islamabad. During the discussions in this meeting an action plan was created by the youth of Bari Imam community



In the month of August, an orientation meeting was conducted for 50 local women of Bari Imam by the WCC staff. The meeting was held at the office of Development for Disabled Persons Organization (DDPO) which is a CSO that has been working in the community of Bari Imam for 15 years. It is of key interest to note here that most of the youth were unaware about the services being offered by the government and through such interactions with government departments, we expect vulnerable groups become aware of these facilities and benefit from them in the targeted communities.

The second meeting was held with staff of the Gender Protection Unit (GPU) in Islamabad. A total of 21 youth members attended this meeting (2 males, 16 females, 3 transgender, 2 PWDs). A one-hour in-depth orientation session was organized for the youth on the functioning of GPU and services it provides to all citizens of Islamabad. The youth were made aware about how they can easily access GPU if ever they are harassed, threatened or are undergoing any form of violence. Details about hotlines and mobile apps were also shared with



them. The staff listened to the concerns of the youth and shared with them the emergency numbers which can be accessed at any time to seek support. Questions were taken from the youth who were interested to learn what the criteria was to utilize the services offered by GPU and if any ordinary person could avail these facilities. They were assured by the GPU staff that these services were offered free of cost, 24 hours a day to each and every citizen of Islamabad. The counselling helpline number of Rozan was also shared with the youth along with IEC material which they vowed to distribute within their communities to raise further awareness regarding GBV.

A third meeting was organized between the youth and staff from Social Welfare Department, Dar-ul-Amaan and 7 female youth from Rehmatabad. A one-hour in-depth orientation session was organized with the girls on the working of DuA and the processes and procedures that are undertaken when dealing with survivors. Questions were taken from the youth who were interested to learn what the criteria was for survivors to receive free of cost shelter in a Dar-ul-Amaan, the age limit and time duration. They also asked the staff about how long a survivor can



stay at DuA and if legal support is required for those women who are suffering from abuse but do not require shelter home services. The staff listened to the concerns of the youth and shared with them emergency numbers which can be accessed at any time to seek support.

A fourth meeting was held between the Deputy Director of Ehsaas program with 13 female and 8 male participants from the 4 UCs of Islamabad consisting of Bari Imam, G7, Kuri and Alipur Frash. Staff members from CSO United Council of Churches (UCC) were also present along with Rozan staff. The purpose of this meeting was to help spread awareness and connect minorities and marginalized persons from these communities with government's initiative. A detailed briefing and orientation was also given to the youth on different areas of Ehsaas programs being offered by the government such as Ehsaas Kafalat, Ehsaas Roshan Riasat, Ehsaas Nashunuma, Ehsaas Kafalat for Special Persons, Ehsaas Langar and Ehsaas One window program. It is of key interest to note here that most of the youth were unaware about the services being offered by the government and through this meeting we expect vulnerable groups become aware of these facilities and benefit from them in the targeted communities.

- **Organised trainings on livelihoods opportunities:**

A total of 181 youth were enrolled in various TVET courses such as advanced stitching, graphic designing, computer



literacy, driving and free lancing, the details which are given below. Rozan is looking forward to increasing its outreach to cover all the youth in the 5 UCs as well as expanding the list of trades based on the needs from the community.

Institute	Male	Female	PWDs	Total
Sultana Foundation	0	25	0	25
Computer and vocational training center	1	24	0	25
Virtual University	14	36	0	50
Dar ul Amaan	0	6	0	6
Hassan Driving Center	9	16	0	25
Fauji Foundation Rawalpindi	34	16	0	50
Total	58	123	0	181

- **Livelihoods options offered to shelters/safe homes:**

In the shelter home of Rawalpindi 6 women were trained in the trade of advanced stitching. These women were extremely pleased to be given this opportunity to learn a skill and economically empower themselves during their time spent at the shelter home. The trained women in Dar-ul-Aman expressed interest in enhancing their skill and purchasing sewing machines to start a home based business to financially support their family. In the coming year we look forward to identifying those survivors that express this need and providing them with seed money to economically empower their households.

- **Collaboration with Ministry of Human Rights**

International Minority Day on August 22<sup>nd</sup> in collaboration with the Women’s Welfare Centre G7 Islamabad. For this event we had a panel of guest speakers that included Mr Aziz Iqbal Deputy Director Ministry of Human Rights (IC-III), Prof Dr Shaheena Bhatti who is Director WRRC at Fatima Jinnah University and Ms Nadeem Kashish a transgender rights activist. Mr Iqbal gave an in-depth informative talk about the role that the government is playing for the minorities. He provided a brief history about the struggle of minorities as well as informing the youth minorities about different Laws and legislation on minority and transgender rights that can be availed in case of any discriminations.





Prof Dr Shaheena highlighted the need of proper education for minority youth which is their fundamental right and key element in their prosperity.

### Success stories

Ehtisham is a 21-year-old young man residing from Kuri village area in Islamabad. A hard working committed individual he is currently completing his BSC in Computer Sciences and is a keen volunteer for Rozan as well. “I have been affiliated with Rozan for many years as it is near to my house, I was very excited when I found out about the 3-day capacity building training. He shared that this training was something new because before they were not aware about topics such as Climate Change or Self-awareness. Ehtisham works with his family in business and aspires to have his own business one day. He further added that it was through this training that they made action plans to clean up their neighbourhood area where garbage had been dumped along the streets and no action was being taken by the relevant departments to correct this problem. He spoke to his neighbours and they designated a specific area for throwing garbage and since then it has been relatively cleaner.

“I feel climate change is something that needs to be taught in schools. In our area we have people from all sorts of socio-economic backgrounds who are not at all aware about the impending repercussions of water shortage and global warming. They think it is a myth or a conspiracy. I am thankful for Rozan for conducting such trainings to our community and I request for there to be many more such opportunities”.

Nimra is a young girl of 19 years of age who is currently doing her FSC in Computer Sciences. A confident young girl that has been lucky enough to be empowered by her father throughout her life. “My sister and I are one of the few girls in our area who know how to ride a motorbike and this is all thanks to our father and his belief in us”. Nimra speaks about external pressure from her family of wanting to get her married and start a family. Her family hopes to get her married to an illiterate boy that Nimra has no compatibility with. “I have many dreams and aspirations, I want to build a business, , have my own house etc. I never want to be dependent on anybody”.

“After I completed the 3-day training I spoke about it with my family members and neighbours. I told them about women’s rights as per the Pakistani laws. It is only after I received the training that I fought for my rights and become more confident. I am so grateful to Rozan, for empowering me with enough confidence to be able to stand up for my rights.

Dr. Rukhsana is working as a psychiatrist in Islamabad Crisis Centre, after closing the support group session she appreciated the initiative taken by Rozan. She reported that as an impact of the support groups she felt the positive change in the residents. They started taking care of themselves and supporting others. Residents’ relationship with their children are also getting better. Such activities decrease her workload.

## Empowering Communities

### Rozan interventions in Kuri Community – Islamabad

- **Community mobilization of groups in Kuri Islamabad**

Rozan has been working in the Kuri community since 2018. During 2022. Community mobilization is an important approach of Rozan to support the marginalised groups in the community. The Rozan team conducted a total of 42 mobilization meetings with 83 senior men including faith leaders. These mobilized groups carrying out community outreach activities to raise awareness on children and women issues. With support from Rozan community volunteers, ran drive to motivate women to join police.

- **Sports activities and sensitization sessions**

In order to promote healthy activities among youth, a football tournament was organized in Kuri. A total of four teams took part in the event from different villages (muhallas) of Kuri. All the participants appreciated and shared that *engaging youth in such activities is good for their well being and growth.*

Rozan also conducted 28 sessions with a group of 30 young boys in the Kuri community. The sessions were focused on, climate change, masculinities and child abuse. In these sessions, the group were sensitized on self-awareness, child rights, communication skills, and assertive behaviour.

- **Sensitization sessions with young boys at Vision Pakistan Trust**

Conducting sessions with the students learning tailoring skills at Vision Pakistan Trust (VPT) is a regular feature of Rozan's intervention and it is a long-term commitment to work with VPT to build soft skills of youth. A total of 30 students have been trained during last year on climate change, positive masculinities, child sexual abuse and emotional health. As a result of climate change sessions, the management of VPT has already started dialogues with the Capital Development Authority to identify the green belts so that they can plant trees in the identified sites. In addition, they planned for promoting a plastic free culture within VPT by putting a ban on plastic bags and using of cloth bags for shopping in the future. The management of VPT appreciated Rozan's work and shared that there is overall improvement in accepting diversity and inclusion among the student groups. A cleanliness walk **was organized to** collect plastic bags and other garbage from the 9 km long famous pipeline track.



- **Sensitization sessions with women groups**

Rozan team organized 24 sessions on, emotional health and child sexual abuse and a total of 454 women received better understanding of these key thematic areas. The participants appreciated Rozan's work and the methodology of the sessions. The team found out that the women's groups are more confident and open to discuss prevailing mental health and violence issues in their area. Rozan also shared contact numbers of its counselling Helpline along with other government services, to provide timely support to survivors. The participants appreciated the knowledge and information and were committed to disseminate it to other women and girls in the community. A woman shared *that the "awareness about the domestic violence issue has made me differentiate about various forms of abuse and who to contact in certain situations."* Another woman shared, *these sessions have built our knowledge about laws protecting child rights as well as the right age of marriage for a girl or boy"*

During a session on climate change, women showed interest in activities that can protect environment, for example, promoting the use of cloth bag to minimize the use of plastic bags and other products. They asked for support in providing fruit plants which will not only improve the local climate but would contribute in improving household level food security.

After participating in emotional health and counselling sessions, four more women approached Rozan for support to avail essential services.

- **Sensitization training with men's groups in Kuri**

The Rozanteam organised two three-days interactive workshops on gender, women empowerment and climate change for men of Kuri community. A total of 32 men of different age groups ranging between 25- 50 years participated in their knowledge on basic concepts of gender, masculinities and climate change. These workshops were based on a learner-centric and participatory approach having focused on participants' needs. The facilitators used mixed methodologies involving but not limited to case study, role plays, case solving practice, group discussions and power point presentation.

In addition, at the end of these workshops, the trainees developed an action plan to contribute in minimizing the negative effects of climate change. Some key actions include plantation in the public and private spaces, water conservation and advocacy for solid waste management.

The findings of the post evaluation of the training depicted improvement in the level of knowledge on the concepts of gender, masculinities, and climate change.

### **Work with Faith Leaders: Women's Right According to the Islam**

Rozan believes on inclusion of all and also understands the importance of engaging the religious/faith leaders in its community work. Keeping this in view the project team called two meetings with two faith leaders through the support of a member of the protection committee. The response of the faithleaders was highly encouraging with regards to Rozan's work for a better and peaceful society.

The faith leader has been supportive and he gave his first sermon on women's right according to the Islam. Approximately 50 individuals have attended the sessions.

be respected.

- **Climate Change, Islam and Our Role**

Keeping the importance of climate change in view Rozan engaged a faith leader to deliver a sermon on the importance environment friendly activities and to highlight the importance of reforestation. The sermon was delivered in the Mosque, around 45 people attended this important session.

- **Inheritance Right of Women and Girls According to the Islam**

Rozan engaged the faith leader to deliver his sermon on inheritance rights of women in Islam.

By sharing the importance of giving the inheritance rights to women he mentioned that before the Islam people did not give rights to women even they did not give right to live to them. He gave references from the Holy Quran where it is clearly mentioned that women have the right in the inheritance of their parents..

He also gave many examples from the life of the prophet Muhammad (PBUH), the last. Around 30 people including young boys attend the sermon.

- **Plantation Drive**

The sensitization session with the faith leader and the sermon delivered on the importance of plantations and challenges of climate change resulted in the development of an action plan. The action plan showed small steps including plantation and reducing the use of plastic by using cloth bags instead of plastic bags in the community. A total of 100 plants including 70 fruit and 30 forest plants were planted in Kuri with the involvement and support of volunteers and religious leader. The fruit plants were planted in the premises of the mosque and forest plants were planted in Kuri hockey ground, and different places at Muhala Kuma, Kuri .



### Collaboration with Universities

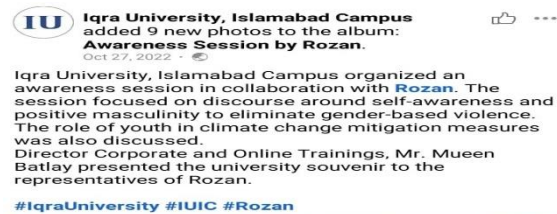
In partnership with the management of Quaid-i-Azam University (QAU) Islamabad, Fatima Jinnah Women University Rawalpindi (FJWU), and Iqra University Islamabad Campus (IUIIC) and Arid Agriculture University Rawalpindi , Rozan organized sessions on men, masculinities and climate change with the students..

After coordination meetings with IUIIC, FJWU, Rawalpindi, QAU, Islamabad and Arid agriculture university Rozan managed to conduct seven sessions and two three-day trainings for the students of all four universities and trained a total of 539 students and faculty members in positive masculinities , self-awareness and basic concepts of gender during the period of January to December 2022.

The management of FJWU requested Rozan to add a session on Self-Defence for their female students due to increasing cases of harassment and violence in society. Rozan involved an organization with international-level athletes and martial artists, working on self-defence for women and fitness all over Pakistan. Students took part in the practical sessions and asked questions regarding safety and self-defence. The Self-Defence session. After the session

interested students registered themselves for a three-day training on gender and masculinities. Rozan conducted two three-day trainings with a group of 53 students. The students were from four different departments including Anthropology, Sociology, and Gender Studies and behavioural sciences of Fatima Jinnah Women University. In this training, the students were trained on self-awareness, communication skills, gender, masculinities, and campaign designing. The students ran 6 different campaigns in the university on different social issues as a result a session on campaign designing during three –days trainings.

The management of the Women Research and Resource Center (WRRC), the focal point department at FJWU to work with Rozan, appreciated Rozan’s work. The Director WRRC, in her appreciating remarks shared that *‘Rozan’s training gave the students a unique lens to see the world differently around them which is full of discrimination against marginalized groups including women. Students should see this training as an opportunity to develop an in-depth understanding of gender issues and work hard in their future lives for a positive change in society.’*



Likewise, Rozan successfully conducted 7 orientation sessions on masculinities and gender-based violence with 374 students including 249 males and 125 female students in all four universities..



Another three-day training is planned with students of FJWU in which at least 25 students will participate from different departments of social sciences and will be organised in the next quarter of the project .

- **Campaign seminar**

The campaign seminar was organised on December 30<sup>th</sup> 2022. The purpose of the seminar was to encourage the students who designed and run the campaigns in the university based on the issues identified. The campaign results and findings were presented by students of sociology, gender studies, behavioural sciences and anthropology. The topic on which the students run campaigns at the university included; Women's Contributions to Save the Environment, Women's rights in the inheritance, Women mental and menstrual health, Importance of Self Defence for women, Women Empowerment and economic independence, Masculinities power and Gender Justice. The details of each campaign are given below:

- **Campaign on Women Economic Independence**

The objective was to educate young women (Age: 16-30) at Fatima Jinnah Women University, Rawalpindi and multiple urban communities of Rawalpindi City, including Askari 13, Gulrez and Scheme 3 about the value of and options for working for oneself through online and hybrid forums. 10 women started making money as a result of the project through online forums and apps for social media. These ventures include those in the beauty industry, graphic design, hair accessories, photography, home cooking and baking, social media influencers, and assignment and project editing.

- **Campaign on Women's Contribution to Save Environment**

The students of BS. Sociology - Semester 6 worked on the Campaign which was based on the theme Save Environment, and the topic was "women's contributions to save the environment." This campaign tried to highlight the point where we can see how our natural resources are wasted in this modern society by our own careless practices. So the idea was highlighted that women can save the environment by initiating thrift shopping, vertical gardening, and adopting food-saving practices.

- **Campaign on Mental Health**

The Fatima Jinnah University held an awareness campaign for all semesters of BS, M.PHIL, and PHD students on the importance of emotional and mental well being.

Experts from the department, Dr. Sadia Aleem and Dr. Najam us Sahar, delivered the awareness session. It includes a Power-point presentation with all of the fundamental information, precautions, myths, do's and don'ts. Pre and post evaluation performance assessments were given to the students so that it could be examined what addition they get to their prior knowledge of women's mental health. The awareness that were related to PMS cognitive and psychological symptoms during the menstrual cycle improved from 56% in the pretest to 95% in the post test. This shows importance of discussing this dominant health issues pertaining to women.



- **Awareness Walk**

The posters and charts that were so far collected were distributed among a batch of students, after having them gathered in front of the Education Building. They were then guided to chant slogans regarding the campaign while walking around the university grounds in order to raise awareness. Beginning from the Education Building, they marched towards the VC Lawn, then towards the main entrance gate of the university and back to the initial point.

- **Awareness Session in Collaboration with Karwan-e-Pakistan**

An awareness session was held by Karwan-e-Pakistan along with the Department of Behavioural Sciences on the 27<sup>th</sup> of December, 2022. The audience was addressed by two guest speakers, Dr. Sara Abbasi Mujtaba and Ms. Mussarat Shabbir, enlightening students from all departments of FJWU about the physical and mental aspects of menstruation. asked





- **Campaign on Self Defence For Women**

A two days awareness and training campaign on **Importamnce Of Selfdefence For Women** was arraned at Fatima Jinnah University. The guest speaker for this session was Miss Aneeqa Ansari (Sociologist, Lecturer - Department of Sociology, Fatima Jinnah Women University)\*. She gave awareness session on why self-defense is important for women and how it will help them to find safety in difficult situations. The trainer shared step: 1. Present yourself with confidence 2. Keep a safe Distance 3. Keep your Techniques simple 4. Don't Panic if you are in difficult situation 5. Elbow strike 6. Alternative Elbow strikes.

At the end of presentation faculty and students were given certificates and shields for their sincere efforts and contrubution in making the project a success.

- **Fellowship training on “Men, Masculinities**

Rozan Organised a 5–day fellowship course on men masculinities and transformation. A total of 17 professionals from different backgrounds including NGOs, media and academia were selected from across the country. The overall purpose of organizing the fellowship is to develop a pool of experts/professionals having a deeper understanding of men, masculinities, patriarchy issues and their intersection with violence against women and justice. This pool of experts is expected to take the discourse ahead around topic of alternative masculinities and vulnerabilities of various groups in society and their interconnections. In five days the participants got enough room to comprehend the wide variety of topics pivoting masculinities. The course was conducted with a participatory and inclusive approach where participants were provided a conducive environment to share their perceptions, ideas and experiences. . The participants were engaged in a number of participatory exercises like group work, plenary, working in pairs or triads, using case studies, screening issues based movies and generating discussions around them, readings from practitioner and academicians for building a clear understanding on the concepts of Self, Socialization and Masculinities, Understanding masculinities, gender violence, culture and patriarchy, feminisms, and masculinities, Violent conflicts and masculinities and Masculinities and Engaging men and boys: a mean to gender equality. The feedback of the participants was that the the training was very well organized and we had a great time of mutual sharing learning and networking. They rated their experience of the fellowship from the very start till the very end as "wonderful."

## Success stories

### **A journey of transformation through improved mental health**

Emotional health has remained one of Rozan's core agendas. It has dedicated itself to counseling people of all ages and gender in targeted communities.

In today's story, we have featured a woman of resilience whose strength and ability to stay strong against all ordeal has left us inspired.

Her journey of transformation began two years back when one of Rozan's community officers invited her to Rozan's self-growth training session "Before I was a shy and under-confident person who had never stepped out of the premises of the community". "The outside world was novel to me". She added.

Her husband- the only breadwinner- was sick and bedridden. "I was overburdened with problems which took me into a deep pit of depression." Little did she know that her decision to give Rozan a chance would revolutionize her perception of herself. She became part of Rozan's emotional health sessions and from there she began mustering strength and confidence. "Rozan taught me that growth is regardless of age, you just need to have faith in yourself". Later when her emotional health was sorted, she chose to turn the situation in her favor. She approached Rozan to help her set up a business.

From hesitant to face the world person to being an entrepreneur, Rozan held her hand firm by landing credit for her small start-up. She now runs a grocery store inside her vicinity. "Rozan not only connected me with a group that provided interest-free loan but built my capacity to be an entrepreneur by teaching business management skills including record keeping and data management. Also, they helped my store to kick start by purchasing ration from my store for its donation drive during Covid-19".

She also encouraged her husband to take part in Rozan's drive to uplift people's emotional health. "I can see him coming back to life," she stated.

Her husband, seeing her wife resolved, has now become her helping hand both at home and in business.

Her concluding remarks were, "I am indebted to Rozan for allowing me to have a life of contentment".

Disclaimer: To ensure anonymity, any description and reference that would lead to the identification or offense of the subject are avoided.

### **Re-gaining confidence through mental well being**

To bring change, it isn't mandatory to hold a powerful position. One can create an impact within a group, community, or family with a will coupled with determination. One of the beneficiaries of Rozan emotional health training session is a living manifestation of such will and determination. This story is about a woman from the Kuri community who broke the shackles of unjustified silence and became a voice against violence and oppression.

“ I didn't have the slightest idea that these training sessions will leave an ever-lasting impression on me”She says,” I was someone who never stood for herself, even if I was accused of any wrongdoing, speaking for myself required guts I never had”.

Gladly, she is now a pillar to rely on for her community. Utilizing the skills, she has acquired during the training, she is playing the role of a mediator in matters of domestic conflict.

“It gives me immense pleasure to see my intervention creating peace and harmony in the lives of people.”

There was a time when cases of child sexual abuse within the community were on the rise. Parents were reluctant to file complaints against abusers as they believed it would lead to the defaming of the entire community. She resorted to Rozan to sort out a way to mitigate this issue. Rozan, extended the sessions to parents and children. The aim was to guide both parents and children on the ways of sexual abuse. This was the time when she came up with a defense strategy while taking mothers on board.

“To give children safe space to play, we have allotted houses with spacious patios and appointed senior females of the house for surveillance.”

On routine, she gathers groups of young and older children in her house and shows them “Tinku and Tina” ( Rozan's animated cartoon to spread awareness against child sexual abuse).

Now that they are aware of the good and the bad touch, they have begun to show resistance in the wake of such an attempt also, they are now vocal about it in front of their parents.

After these smart measures were initiated by her, the number of child sexual abuse cases is now on the decline.

“My Special thanks go to Rozan for instilling the realization through its awareness session that individuals owe some responsibility towards their people which is well-fulfilled only if we believe in ourselves and stay determined”. She expresses.

She has not just risen from the “submitting to unjust” state but has also proved herself a Savior for the people of her community, especially for the younger children. She, via her responsiveness and her approach to teamwork, has further strengthened the idea of solidarity in the face of challenges, within the community.



**Rozan  
Financial Statements  
For the year ended June 30, 2021**

# ◆ YOUSUF ADIL

**Yousuf Adil**  
Chartered Accountants

18-B/1, Chohan Mansion  
G-8 Markaz, Islamabad  
44000, Pakistan

Tel: +92 (51) 8734400-3  
Fax: +92 (51) 8350602  
www.yousufadil.com

## INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF GOVERNERS OF ROZAN

### Opinion

We have audited the accompanying financial statements of **Rozan** which comprise the statement of financial position as at June 30, 2021 and the income and expenditure account, statement of changes in reserve and 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, the financial position of Rozan as at June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

### 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 Rozan in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by 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 Board of Governors are responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting standards as applicable in Pakistan and for such internal control as the Board of Governors determines is necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Governors is responsible for assessing Rozan's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Rozan or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Rozan's financial reporting process.



## **Auditors' 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 Rozan'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 Rozan's ability to continue as a going concern. If we conclude that a material uncertainty exists and we are required to draw attention in our auditor's report to the related disclosures in the financial statements. 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 Rozan to cease to continue as a going concern.

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.



**Chartered Accountants**  
**Engagement Partner: Syed Asmatullah**  
**Islamabad**  
**Date: January 21, 2022**

ROZAN  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2021

	Note	2021 ----- Rupees -----	2020 ----- Rupees -----
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment	4	<u>4,975,672</u>	<u>6,043,900</u>
		<b>4,975,672</b>	<b>6,043,900</b>
<b>CURRENT ASSETS</b>			
Advances	5	<u>54,366</u>	<u>913,443</u>
Deposits, prepayments and other receivables	6	<u>270,984</u>	<u>1,198,877</u>
Taxation - net	12	<u>413,930</u>	<u>-</u>
Cash and bank balances	7	<u>29,006,524</u>	<u>46,595,673</u>
		<b>29,745,804</b>	<b>48,707,993</b>
<b>TOTAL ASSETS</b>		<u><b>34,721,476</b></u>	<u><b>54,751,893</b></u>
<b>RESERVE AND LIABILITIES</b>			
<b>GENERAL RESERVE</b>			
		<b>1,740,721</b>	<b>3,861,853</b>
<b>NON-CURRENT LIABILITIES</b>			
Deferred capital grants	8	<u>3,632,262</u>	<u>4,391,756</u>
Long-term loan	9	<u>-</u>	<u>1,250,000</u>
Deferred grants against operating activities	10	<u>12,693,750</u>	<u>9,469,380</u>
		<b>16,326,012</b>	<b>15,111,136</b>
<b>CURRENT LIABILITIES</b>			
Accrued and other liabilities	11	<u>16,654,743</u>	<u>33,394,948</u>
Current portion of long-term loan	9	<u>-</u>	<u>1,250,000</u>
Taxation-net	12	<u>-</u>	<u>1,133,956</u>
		<b>16,654,743</b>	<b>35,778,904</b>
<b>TOTAL RESERVES AND LIABILITIES</b>		<u><b>34,721,476</b></u>	<u><b>54,751,893</b></u>
<b>CONTINGENCIES AND COMMITMENTS</b>	13		

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



  
MANAGING DIRECTOR

  
FINANCE COORDINATOR



**ROZAN  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED JUNE 30, 2021**

	Note	2021 ----- Rupees -----	2020 -----
<b>INCOME</b>			
<b>GRANT INCOME RECOGNIZED AGAINST</b>			
Ongoing projects	10.2	<b>15,193,048</b>	37,759,810
Closed projects	10.2	<b>22,491,109</b>	30,787,350
		<b>37,684,157</b>	68,547,160
Amortization of deferred capital grants	8	<b>1,711,598</b>	1,768,190
		<b>39,395,755</b>	70,315,350
<b>NON-GRANT INCOME</b>			
Income from consultancy contracts	14	<b>10,427,215</b>	34,638,595
Donations	15	<b>874,452</b>	4,125,593
Other income	16	<b>1,818,003</b>	1,498,096
		<b>13,119,670</b>	40,262,284
		<b>52,515,425</b>	110,577,634
<b>EXPENDITURE</b>			
Project expenses	17	<b>37,684,157</b>	68,547,160
Expenses against consultancy contracts	18	<b>12,222,298</b>	27,581,320
Other operating costs	19	<b>4,730,102</b>	6,645,822
		<b>54,636,557</b>	102,774,302
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>(2,121,132)</b>	7,803,332
Taxation	20	-	1,788,493
<b>NET (DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(2,121,132)</b>	6,014,839

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

  
MANAGING DIRECTOR

  
FINANCE COORDINATOR

**ROZAN  
STATEMENT OF CHANGES IN RESERVES  
AS AT JUNE 30, 2021**

	<b>General reserve ----Rupees----</b>
Balance at 30 June 2019	(2,152,986)
Surplus for the year	6,014,839
<b>Balance at 30 June 2020</b>	<u>3,861,853</u>
Deficit for the year	(2,121,132)
<b>Balance at 30 June 2021</b>	<u><u>1,740,721</u></u>

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

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**MANAGING DIRECTOR**

  
**FINANCE COORDINATOR**

**ROZAN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021**

	2021	2020
Note	----- Rupees -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Deficit) / Surplus before tax for the year	(2,121,132)	7,803,332
<b>Adjustments for:</b>		
Depreciation	4      2,020,332	1,941,050
Amortization of deferred capital grants	8      (1,711,598)	(1,768,190)
Interest income	16      (610,285)	(1,490,596)
	<u>(2,422,683)</u>	<u>6,485,596</u>
<b>Changes in:</b>		
<b>(Increase) / decrease in current assets</b>		
Grants receivable against operating activities	-	643,023
Advances	859,077	(711,496)
Deposits, short-term prepayments and other receivables	927,893	(403,649)
<b>Increase / (decrease) in current liabilities</b>		
Accrued and other liabilities	(16,740,205)	12,217,184
	<u>(14,953,235)</u>	<u>11,745,062</u>
Deferred grants against operating activities	3,224,370	1,268,550
Deferred grant against operating activities - additions	952,104	4,191,776
Tax paid	(1,547,886)	(1,200,775)
<b>Net cash (used in) / generated from operating activities</b>	<u>(14,747,330)</u>	<u>22,490,209</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	(952,104)	(5,520,199)
Interest received	610,285	1,485,091
<b>Net cash used in investing activities</b>	<u>(341,819)</u>	<u>(4,035,108)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of Loans	(2,500,000)	(1,250,000)
<b>Net cash used in financing activities</b>	<u>(2,500,000)</u>	<u>(1,250,000)</u>
<b>Net (decrease) / increase in cash and cash equivalents</b>	<u>(17,589,149)</u>	<u>17,205,101</u>
<b>Cash and cash equivalents at the beginning of the year</b>	46,595,673	29,390,572
<b>Cash and cash equivalents at the end of the year</b>	7 <u>29,006,524</u>	<u>46,595,673</u>

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



**MANAGING DIRECTOR**



**FINANCE COORDINATOR**

**ROZAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT JUNE 30, 2021**

**1 STATUS AND OPERATIONS**

- 1.1 Rozan is a Non-Government Organization registered in December 1998 under the Societies Registration Act XXI of 1860. The main objects of Rozan consist of promotion of women and children's emotional and mental health, and programs for reduction in child sexual abuse and violence against women and children. Other activities of Rozan include training programs for police and telephonic counselling for adolescents. The registered office of Rozan is situated at Rozan Ghar, adjacent to Bahria Enclave, Pind Bhagwal Road, Islamabad, Pakistan.
- 1.2 Rozan has signed a memorandum of understanding(MOU) with Government of Pakistan through the Economic Affairs Division( herein referred to as Govenament) to carry out support activities subject to certain conditions. The said MOU was signed on May 05, 2021 and remains valid until one year.

**2 BASIS OF PREPARATION**

**2.1 Statement of compliance**

These financial statements have been prepared in accordance with the approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of International Financial Reporting Standard for Small and Medium-sized Entities issued by the International Accounting Standards Board and Accounting Standard for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan, as are notified under the Companies Act, 2017, provisions of and directives issued thereunder. In case requirements differ, the provisions or directives of the Companies Act, 2017 shall prevail.

**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 (PKR), which is Rozan's functional currency. All amounts have been rounded off to the nearest rupee, unless otherwise stated.

**2.4 Significant accounting estimates and judgments**

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying Rozan's accounting policies. Estimates and judgments are continually evaluated and are based on historic experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

In the process of applying the Rozan's accounting policies, management has made the following estimates and judgments, which are significant to the financial statements:

Rozan reviews the appropriateness of the rates of depreciation, useful lives and residual values used in the calculation of depreciation. Further, where applicable, an estimate of the recoverable amount of assets is made for possible impairment on an annual basis. In making these estimates, Rozan uses the technical resources available with Rozan. Any change in the estimates in the future might affect the carrying amount of the respective item of property and equipment, with a corresponding effect on the related depreciation charge and impairment.

**ROZAN  
NOTES TO THE FINANCIAL STATEMENTS  
AS AT JUNE 30, 2021**

**2.4.1 Property and equipment**

Rozan reviews the residual values and useful lives of property and equipment on a regular basis. Any change in the estimates in future years might affect the carrying amounts of the respective items of property and equipment with a corresponding effect on the depreciation charge and impairment.

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.

The assets' residual values, useful lives and methods are reviewed and adjusted, if appropriate, at each financial year end. The effect of any adjustment to residual values, useful lives and methods is recognized prospectively as a change in accounting estimate.

**2.4.2 Intangible Assets**

The useful lives of intangible assets are assessed as either finite or indefinite. Rozan does not have any intangible asset with an indefinite useful life. Rozan's intangible assets are amortized on a straight-line basis over its period of useful life. Amortization is charged from the month in which intangible asset is put in use.

**2.4.3 Provisions**

A provision is recognized when, and only when, Rozan has a present obligation (legal or constructive) as a result of a past event and it is probable (i.e. more likely than not) 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 the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

**3 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**

Property and equipment are stated at cost less accumulated depreciation and impairment, if any. Cost in relation to property and equipment comprises acquisition and other directly attributable cost.

Depreciation is charged to the statement of income and expenditure by applying the straight-line

The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying values may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash-generating units are written-down to their recoverable amount.

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An item of property and equipment is derecognized upon 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 statement of income and expenditure in the year the asset is derecognized.

Normal repairs and maintenance costs are charged to the statement of income and expenditure as and when incurred.

**3.2 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.

**3.3 Cash and cash equivalents**

For the purpose of the statement of cash flows, cash and cash equivalents comprise of Rozan's balances of cash in hand and cash at banks.

**3.4 Accrued and other liabilities**

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 Rozan.

**3.5 Provident Fund**

Rozan operates a defined contribution funded provident fund scheme for its eligible employees. Contributions to the fund are made by Rozan and its employees in accordance with the rules of the fund. The rate of employer and employee contributions is 5% of the gross pay of eligible employees.

**3.6 Income recognition**

**3.6.1 Grant income**

Grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

**3.6.2 Grants against operating activities**

Grants of a non-capital nature are recognized as a deferred grant at the time of their receipt. Subsequently, these are recognized in the statement of income and expenditure to the extent of expenditure incurred. Expenditure incurred against grants, against which grant funds have been committed but not received, is recognized in the statement of income and expenditure and reflected as a receivable from donors.

**ROZAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**3.6.3 Grants against purchase of fixed assets**

Grants received for the purchase of fixed assets are initially recorded as deferred grants upon receipt. Subsequently, these are recognized in the statement of income and expenditure, on a systematic basis over the periods necessary to match them with the carrying value of the related assets.

**3.6.4 Donations**

Donations and voluntary contributions are recognized on a receipts basis since they are unrestricted.

**3.6.5 Consultancy services**

These are recognized when the related service has been rendered.

**3.6.6 Return on savings accounts**

Return on savings accounts is recognized using the effective interest rate method.

**3.7 Taxation**

Commissioner Inland Revenue has granted approval to Rozan under section 2(36) of Income Tax Ordinance, 2001 (the Ordinance), for the purpose of tax credit admissible under the Ordinance. Rozan is eligible for tax credit under section 100C of the Ordinance from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "income from business" as is expended in Pakistan for the purposes of carrying out welfare activities. Provision for taxation is made at the current rate of tax on Rozan's income, after considering tax credits/exemptions available to Rozan as a charitable organization, covered under section 100C to the Ordinance. The approval granted by commissioner Inland revenue is subject to condition that the organization shall submit copy of Amended bylaws in compliance to Rule 213(1) of the Income Tax Rules, 2002 duly certified by the concerned registration authority by 30-06-2022 and if the organization fails to make compliance, the instant approval will be withdrawn ab-initio.

**3.8 Foreign currency translation**

These financial statements are presented in Pak Rupees, which is the Rozan'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 reporting 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. Non-monetary items measured at fair values in a foreign currency, are translated using the exchange rates prevailing at the dates when the fair values were determined.

**3.9 Offsetting of financial assets and liabilities**

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position, if Rozan has a legally enforceable right to set-off the recognized amounts, and intends either to settle these on a net basis, or to realize the assets and settle the liabilities, simultaneously.

**ROZAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT JUNE 30, 2021**

**3.10 Impairment**

**Financial assets**

A financial asset is assessed at each reporting date, to determine whether there is any objective evidence that it 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.

**Non-financial assets**

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

**3.11 COVID-19 Impact**

The World Health Organization (WHO) declared COVID-19 as a global pandemic on March 11, 2020. Government of Pakistan has announced a temporary lockdown as a measure to reduce spread of the COVID-19. During lockdown period operational activities like training, social awareness sessions and similar other programs were ceased temporarily but not impacted donations inflows. Organization has continued their activities by connecting staff through virtual arrangements.

Although, certain activities of the organisation have been affected as well as the method of operations has been changed due to digitization, however, pandemic has no material impacts on these financial statements except as disclosed above and the management is optimistic to operate smoothly in COVID-19 scenarios.



#### 4 PROPERTY AND EQUIPMENT

Operating fixed assets

Note	2021	2020
	Rupees	
4.1	4,975,672	6,043,900

#### 4.1 OPERATING FIXED ASSETS

Particulars	Furniture and fixture	Office equipment	Audio & visual equipment	Computer equipment	Vehicle	Total		
							(Rupees)	
<b>Cost</b>								
As at July 01, 2019	1,599,418	3,436,081	900,072	2,984,644	707,122	9,627,337		
Additions during the year	237,920	1,245,016	1,006,490	1,927,736	1,103,037	5,520,199		
As at June 30, 2020	<b>1,837,338</b>	<b>4,681,097</b>	<b>1,906,562</b>	<b>4,912,380</b>	<b>1,810,159</b>	<b>15,147,536</b>		
Additions during the year	60,100	186,304	-	705,700	-	952,104		
As at June 30, 2021	<b>1,897,438</b>	<b>4,867,401</b>	<b>1,906,562</b>	<b>5,618,080</b>	<b>1,810,159</b>	<b>16,099,640</b>		
<b>Accumulated depreciation</b>								
As at July 1, 2019	531,887	2,955,116	546,306	2,634,294	494,983	7,162,586		
Charge for the year	132,368	507,737	342,722	777,206	181,017	1,941,050		
On disposal	-	-	-	-	-	-		
As at June 30, 2020	<b>664,255</b>	<b>3,462,853</b>	<b>889,028</b>	<b>3,411,500</b>	<b>676,000</b>	<b>9,103,636</b>		
Charge for the year	148,321	681,588	192,594	816,813	181,016	2,020,332		
As at June 30, 2021	<b>812,576</b>	<b>4,144,441</b>	<b>1,081,622</b>	<b>4,228,313</b>	<b>857,016</b>	<b>11,123,968</b>		
<b>Net book value:</b>								
As at June 30, 2020	1,173,083	1,218,244	1,017,534	1,500,880	1,134,159	6,043,900		
As at June 30, 2021	<b>1,084,862</b>	<b>722,960</b>	<b>824,940</b>	<b>1,389,767</b>	<b>953,143</b>	<b>4,975,672</b>		
Depreciation rates (%)	10%	20%	20%	33%	10%			

	2021	2020
	----- Rupees -----	
<b>5 ADVANCES</b>		
<b>Considered good - unsecured</b>		
Advances to staff against:		
Salaries	29,366	596,210
Expenditure	25,000	13,317
	<b>54,366</b>	609,527
Partner organization	-	303,269
Suppliers	-	647
	<b>54,366</b>	<b>913,443</b>
<b>6 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES</b>		
<b>Short-term prepayments</b>		
Insurance	121,641	220,062
Others	149,343	80,000
	<b>270,984</b>	300,062
<b>Other receivables</b>	-	898,815
	<b>270,984</b>	<b>1,198,877</b>
<b>7 CASH AND BANK BALANCES</b>		
Cash in hand	-	2,150
<b>Cash at bank - local currency</b>		
<b>Rozan's accounts</b>		
Saving accounts	7.1 5,165,676	3,293,724
<b>Project accounts</b>		
Savings accounts	7.1 23,829,215	40,664,736
Current accounts	11,633	2,635,063
	7.2 23,840,848	43,299,799
	<b>29,006,524</b>	<b>46,595,673</b>

7.1 Savings accounts carry mark-up at the rate of 5% (2020: 6.2%) per annum.

7.2 Donor-wise breakup of balances kept in the project bank accounts is as follows:

	2021	2020
	----- Rupees -----	
Short Projects	3,577,772	11,489,233
Norwegian Church Aid (NCA) CoS	3,566,963	6,253,960
United Nation Population Fund (UNFPA)	3,268,938	3,341,291
Others	3,538	2,626,968
United Nation Trust Fund (UNTF)	4,113,985	5,097,117
WWF/ABA ROLI	2,542,277	2,523,613
Norwegian Church Aid (NCA)(EU)	6,767,375	11,967,617
7.2.1	<b>23,840,848</b>	<b>43,299,799</b>

7.2.1 These represent the separate bank accounts owned and maintained by Rozan, in accordance with the terms of project agreements, with the above mentioned donors.

	Note	2021 ----- Rupees -----	2020
<b>8 DEFERRED CAPITAL GRANTS</b>			
Balance at 01 July		4,391,756	1,968,170
Additions during the year	4.1	952,104	4,191,776
		<u>5,343,860</u>	<u>6,159,946</u>
Amortization for the year		(1,711,598)	(1,768,190)
Balance at 30 June		<u>3,632,262</u>	<u>4,391,756</u>
<b>9 LONG-TERM LOAN</b>			
Interest-free loan	9.1	-	2,500,000
Less: current portion		-	(1,250,000)
		<u>-</u>	<u>1,250,000</u>

9.1 This represents an interest-free loan received from Mahvash & Jahangir Siddique Foundation, a non-profit organization, to Rozan for the construction of Rozan's Head Office. The loan has been repaid during the year.

	Note	2021 ----- Rupees -----	2020
<b>10 DEFERRED GRANTS AGAINST OPERATING ACTIVITIES</b>			
Balance at 1 July		9,469,380	7,557,808
Grants received during the year - net		40,574,211	76,736,858
Return on savings accounts		1,286,420	3,601,727
		<u>41,860,631</u>	<u>80,338,585</u>
Grants recognized in statement of income and expenditure against ongoing projects		(15,193,048)	(37,759,810)
against closed projects		(22,491,109)	(30,787,350)
		<u>(37,684,157)</u>	<u>(68,547,160)</u>
Transferred to deferred capital grants against purchase of fixed assets as per 11.1		(952,104)	(4,191,776)
Funds transferred to donor		-	(5,688,077)
	10.1	<u>12,693,750</u>	<u>9,469,380</u>

10.1 Project-wise movement in deferred grants is as follows:

Project	Balance at 30 June 2020	Receipts during the year	Return on savings accounts	Total	Against expenditure incurred (Note 17)	Grants recognized during the year		Transferred to deferred grants against purchase of fixed assets	Transferred to payables on completion of projects	Balance at 30 June 2021	Unspent grants	Net worth
						Total	Rupees					
UNTF Norwegian Church Aid -	3,967,967	4,093,437	246,366	246,366	(575,278)	(8,383,838)	-	-	-	3,639,055	3,639,055	-
COS	4,653,111	8,787,571	349,046	4,442,483	(3,399,464)	(3,399,464)	-	-	-	711,656	711,656	-
Norwegian Church Aid - EU	848,302	22,229,528	293,182	9,090,753	(22,208,740)	(22,208,740)	(952,104)	-	-	5,681,289	5,681,289	-
UNFPA	-	4,993,335	397,826	22,627,364	(2,834,368)	(2,834,368)	-	-	-	317,812	317,812	-
Facebook	-	4,993,335	-	4,993,335	(2,834,368)	(2,834,368)	-	-	-	2,158,967	2,158,967	-
OBR	-	470,340	-	470,340	(285,369)	(285,369)	-	-	-	184,971	184,971	-
<b>TOTAL</b>	<b>9,469,380</b>	<b>40,574,211</b>	<b>1,286,420</b>	<b>41,860,631</b>	<b>(37,664,157)</b>	<b>(37,664,157)</b>	<b>(952,104)</b>	<b>-</b>	<b>-</b>	<b>12,693,790</b>	<b>12,693,790</b>	<b>-</b>

10.2 Grant recognized during the year:

Against	Rupees
- Ongoing projects	15,193,048
- Closed projects	22,491,109
	<u>37,684,157</u>

		2021	2020
		----- Rupees -----	
<b>11 ACCRUED AND OTHER LIABILITIES</b>	<b>Note</b>		
Payable to donors against completed projects	11.1	9,582,520	17,783,832
Provident fund payable	11.2	2,152,557	1,466,340
Withholding tax payable		1,845,901	1,160,456
Loan from directors	11.3	-	273,974
Other liabilities	11.4	2,782,705	12,363,846
Audit fee payable		291,060	346,500
		<u>16,654,743</u>	<u>33,394,948</u>

**11.1 Movement in payable to donors against completed projects**

Balance at 01 July	17,783,832	12,407,877
Transferred during the year	-	5,688,077
Payment made during the year	<u>(8,201,312)</u>	<u>(312,122)</u>
	<u>9,582,520</u>	<u>17,783,832</u>

**11.2** This represents amount payable to Rozan's Provident Fund. Currently, the fund is not registered therefore the balance is held in Rozan's bank account. The application for registration is currently pending.

**11.3** This represents interest-free loan given by Ms. Naheed Mushtaq Khan (a Board Member) and Dr. Ambreen Ahmad (a General Body Member) amounting to Rs. 123,975 and Rs. 150,000 for construction of Rozan's Head Office.

**11.4** These include liabilities in respect of various expenditures which were recorded in previous years against projects.

		2021	2020
		----- Rupees -----	
<b>12 TAXATION - NET</b>			
Provision for taxation	12.1	1,133,956	4,164,617
Advance tax deducted at source		<u>(1,547,886)</u>	<u>(3,030,661)</u>
		<u>(413,930)</u>	<u>1,133,956</u>

**12.1** This represents the provision for taxation against taxable income arising from activities outside the ambit of the tax credit provided under section 100C of the Income Tax Ordinance, 2001, as applicable to charitable organizations.

**13 CONTINGENCIES AND COMMITMENTS**

**13.1** There are no contingencies and commitments as at the current year end. (2020: Nil)

**14 INCOME FROM CONSULTANCY CONTRACTS**

	2021	2020
	----- Rupees -----	
<b>Consultancy services to:</b>		
World bank	10,427,215	32,867,518
Excel labs	-	296,732
Medicines du monde-france	-	599,000
UN women	-	645,040
PCNA	-	230,305
	<u>10,427,215</u>	<u>34,638,595</u>

**15 DONATIONS**

Rozan fund raiser	-	2,655,000
Miscellaneous	<u>874,452</u>	<u>1,470,593</u>
	<u><u>874,452</u></u>	<u><u>4,125,593</u></u>

**16 OTHER INCOME**

<b>Income from financial assets</b>		
Return on savings accounts	610,285	1,490,597
<b>Income from non-financial assets</b>		
Liabilities written-off	<u>1,194,178</u>	<u>-</u>
Counselling sessions	<u>13,540</u>	<u>7,500</u>
	<u>1,207,718</u>	<u>7,500</u>
	<u><u>1,818,003</u></u>	<u><u>1,498,097</u></u>

	2021	2020
Note	----- Rupees -----	----- Rupees -----
<b>17 PROJECT EXPENSES</b>		
Staff salaries	15,915,174	20,175,192
Training, counseling and meeting	15,000	7,079,917
Telephone & utilities	802,795	936,288
Printing & stationary	1,105,790	2,212,989
Office supplies	375,125	2,410,026
Repair & maintenance	208,002	1,063,881
Travelling	566,382	3,954,272
Office rent	270,912	1,451,000
Audit fee	17.1 346,500	400,847
Postage	10,761	357,933
Insurance	294,225	212,103
Advertisement	93,052	8,526,162
Fuel	113,666	162,980
Internet	184,456	84,725
Annual report	-	-
Professional fee	129,600	122,200
Consultancy fee	12,566,160	12,415,390
Honorarium	12,000	404,500
Capacity building	6,020	26,722
Research	-	375,000
Team building	-	22,242
Food	340,154	836,788
Partner organisation	-	610,800
Accommodation	196,280	3,469,698
Covid-19 ration	47,400	908,100
Others	4,084,704	327,405
	<u><u>37,684,157</u></u>	<u><u>68,547,160</u></u>

17.1 This represents audit fee expense for various project audits and Rozan's annual audit fee for the year ended 30 June 2020 charged to projects.

	2021	2020
	----- Rupees -----	----- Rupees -----
<b>Auditors' remuneration</b>		
<b>Audit services</b>		
Annual audit fee	<u>315,000</u>	<u>315,000</u>
Out of pocket expenses	<u>31,500</u>	<u>31,500</u>
	<u>346,500</u>	<u>346,500</u>

**18 EXPENSES AGAINST CONSULTANCY CONTRACTS**

Staff salaries		<b>6,692,590</b>	8,313,201
Training, counselling and meetings	18.1	<b>431,400</b>	1,930,263
Telephone and utilities		<b>503,037</b>	171,324
Printing and stationery		<b>219,714</b>	1,028,849
Office supplies		<b>156,584</b>	1,262,507
Repairs and maintenance		<b>72,827</b>	65,925
Travelling and transportation		<b>183,849</b>	2,129,430
Bank charges		<b>5,220</b>	39,939
Postage		<b>10,512</b>	16,683
Insurance		<b>562,904</b>	487,284
Advertisement		-	146,250
Consultancy		<b>951,043</b>	4,852,090
Daily subsistence allowance		<b>1,000</b>	-
Internet		<b>89,683</b>	41,000
Office rent		<b>1,530,000</b>	1,128,000
Fuel		<b>104,063</b>	67,587
Partner organisation		<b>329,000</b>	3,948,000
Professional fee		<b>87,246</b>	82,000
Accommodation & food		<b>216,262</b>	807,110
Fund raising expenses		-	577,563
Others		<b>75,364</b>	486,315
		<b><u>12,222,298</u></b>	<b><u>27,581,320</u></b>

18.1 This represents expenses incurred against consultancy contracts, comprising salaries, trainings, counseling, meetings and consultancy fees.

	Note	2021 ----- Rupees -----	2020 -----
<b>19 OTHER OPERATING COSTS</b>			
Staff salaries		<b>1,842,366</b>	86,667
Training, counseling and meeting		-	23,769
Telephone & utilities		-	178,350
Printing & stationery		<b>269,500</b>	33,478
Depreciation		<b>2,020,332</b>	1,946,555
Crises cases		<b>65,330</b>	41,378
Office supplies		-	38,509
Repair & maintenance		-	123,520
Capacity building		-	228,340
Postage		-	59,002
Consultancy fee		<b>333,360</b>	102,000
Bank charges		<b>37,213</b>	38,703
COVID-19 ration		-	1,900,038
Fund raising		-	765,875
Professional charges		-	280,000
Others		<b>162,001</b>	799,638
		<b><u>4,730,102</u></b>	<b><u>6,645,822</u></b>

**20 TAXATION**

Current	20.1	<u>-</u>	<u>1,788,493</u>
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20.1 Commissioner Inland Revenue has granted approval to Rozan under section 2(36) of Income Tax Ordinance, 2001 (the Ordinance), for the purpose of tax credit admissible under the Ordinance. Rozan is eligible for tax credit under section 100C of the Ordinance from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "income from business" as is expended in Pakistan for the purposes of carrying out welfare activities. Provision for taxation is made at the current rate of tax on Rozan's income, after considering tax credits/exemptions available to Rozan as a charitable organization, covered under section 100C to the Ordinance. The approval granted by commissioner Inland revenue is subject to condition that the organization shall submit copy of Amended bylaws in compliance to Rule 213(1) of the Income Tax Rules, 2002 duly certified by the concerned registration authority by 30-06-2022 and if the organization fails to make compliance, the instant approval will be withdrawn ab-initio.

**21 RELATED PARTY TRANSACTIONS**

The related parties of Rozan comprise its key management personnel and members of the Board of Governors. Details of related party transactions are as follows:

	2021	2020
Note	----- Rupees -----	
<b>Transactions with key management personnel</b>		
Remuneration of key management personnel	11,486,581	11,631,486
<b>Transactions with members of the Board of Governors</b>		
Loan payable to Director	-	273,974
Loan waived-off by Director	273,974	-

**22 DATE OF AUTHORIZATION**

These financial statements have been authorized by the Board of Governors in a meeting held on January 15, 2022

**23 GENERAL**

The figures in these financial statements have been rounded-off to nearest Pakistani Rupees.

  
MANAGING DIRECTOR

  
FINANCE COORDINATOR

*ye.*





**ROZAN**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2022**

**BDO Ebrahim & Co. Chartered Accountants**

BDO Ebrahim & Co., a Pakistan registered partnership firm, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

The Board of Governors  
Rozan,  
Islamabad.

February 17, 2023  
BDO/AUD/1383/2023

**AUDIT OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Respected Board Members,

We are pleased to enclose two copies of draft financial statements of Rozan for the year ended June 30, 2022 together with our draft audit report thereon duly initialed by us for identification purposes. We shall be pleased to sign our report in its present or amended form after the financial statements have been approved by the Board and signed on their behalf by the Managing Director and at least one other Director and on receipt/review of the following:

- (a) Letter of representation addressed to us on behalf of the Board of Governors (the Board) and signed on its behalf by the Managing Director and Finance Manager duly authorized by the Board;
- (b) Board of Directors' resolutions in respect of following:
  - Addition to operating fixed assets amounting to Rs. 1.75 million;
  - Liabilities written back during the year amounting to Rs. 3.95 million; and
  - Transactions with related parties as stated in the note 20 to the financial statements.
- (c) Confirmations from donors;
  - United Nation Population Fund - UNFPA
  - United Nation Trust Fund - UNTF

We would like to advise you that unless we sign our audit report, these draft financial statements shall remain and be deemed un-audited.

Our comments and observations on this set of financial statements are as follows:

**1. RESPONSIBILITIES OF THE MANAGEMENT AND AUDITORS IN RELATION TO THE FINANCIAL STATEMENTS**

The responsibilities of the independent auditors in a usual examination of the statement are stipulated in International Standards on Auditing. While the auditors are responsible for forming and expressing their opinion on the statement, the responsibility for preparation of such statement is primarily that of the Organisation's management.

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The management's responsibilities include the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies of the Organisation and prevention and detection of frauds and irregularities. The audit of statement does not relieve the management of its responsibilities.

## 2. AGING ANALYSIS

During the course of audit, we noted that the organisation does not have an accurate party-wise listing in respect of payable to donors against completed projects and other liabilities. Moreover, the system for the aging of account balances at the year-end is also not in place. In the absence of party-wise aging, there is a risk that the outstanding balance against the parties remains unadjusted.

We recommend that the party-wise break should be accurately prepared to reflect correct balances and the aging of balances should be readily available so that provision can be timely recognized.

## 3. DORMANT BANK ACCOUNT

During the course of audit, we observed that JS's bank account having account number - 01-02-008-005 (current account - local currency) is dormant. As per management, no transaction has occurred in this account during the year and balance as per organisation's books is correct. Please confirm this is in order.

We recommend that this account should either be closed or reactivated as this account may be misused if remained dormant and unattended.

## 4. UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN)

To enhance public trust on auditors report, the Institute of Chartered Accountants of Pakistan (ICAP) has issued a Directive 4.27, whereby it is required that every practicing chartered accountant will place UDIN generated from ICAP portal on the following reports:

- Auditors' Report on General Purpose Financial Statements
- Auditors' Report on Interim Financial Information
- Auditors' Report on Statement of Compliance with Code of Corporate Governance.

In order to obtain the UDIN, auditors are required to upload certain financial information of the reporting entity. Accordingly, we are required to upload the information on ICAP's portal for generation of UDIN. The ICAP, in its frequently asked questions, has assured that Client's confidential data would be entered by the concerned engagement partner himself and such data would not be available for any unauthorized use.

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Compliance of the above ICAP Directive is mandatory and non-compliance of results in professional misconduct under Chartered Accountants Ordinance, 1961.

**5. SUSEQUENT EVENTS**

We have been informed by the management that there were no subsequent events that would have financial reporting implications or required disclosure in these financial statements.

**6. CONTINGENCIES AND COMMITMENTS**

We have been informed by the management that there are no other contingencies and commitments other than those disclosed in the notes to the financial statements. Kindly confirm the management representation.

**7. RELATED PARTY TRANSACTIONS**

We have been informed by the management that there were no transactions with the related parties other than those disclosed in the notes to the financial statements. Kindly confirm the representations made by management.

**8. COMPLIANCE WITH STATUTORY LAWS AND REGULATIONS**

We have been informed by the management that there were no instances of non-compliance with statutory laws and regulations, other than reported above that would have financial reporting implications. Kindly confirm the management representation.

**9. FRAUD AND ERRORS**

We have been informed by the management that no case of fraud and error, has been brought to their knowledge during the period. Kindly confirm the representations made by management.

We wish to place on record our appreciation of the courtesy and co-operation extended to us during the course of the audit.

Yours faithfully,

*Bdo ebrahim & co.*

**BDO EBRAHIM & CO.**

Enclosed as above.

## INDEPENDENT AUDITORS REPORT TO THE BOARD OF GOVERNERS OF ROZAN

### Opinion

We have audited the financial statements of **ROZAN** ("the Organisation"), which comprise the statement of financial position as at June 30, 2022, and the statement of income and expenditure, the statement of changes in reserves and 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 respect, the financial position of the Organisation as at June 30, 2022 and its financial performance and its cash flows for the year then ended in accordance with the basis of accounting as described in note 3 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 Auditors 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.

### Emphasis of Matter

We draw attention to the matter discussed in note 1.2 to the accompanying financial statements regarding pending application of renewal of MoU required as per notification No. F.1/19/2013 dated November 25, 2013 issued by Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatization (Economic Affairs Division) of the Government of Pakistan. The ultimate outcome of which cannot presently be determined. Our opinion is not modified in respect of this finding.

### Other Matter

The financial statements of Rozan for the year ended June 30, 2021 were audited by another firm of chartered accountants, who had expressed an unqualified opinion vide their report dated January 21, 2022.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting as described in note 3 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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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.

### **Auditors 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.

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- 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.

ISLAMABAD

DATED: 15 MAR 2023  
UDIN: AR202210094gmAkqrW7i

*Bdo ebrahim & co.*  
**CHARTERED ACCOUNTANTS**  
Engagement Partner: Iffat Hussain  
*Iffat Hussain*

**ROZAN**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2022**

	Note	2022 Rupees	2021 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment	4	4,415,434	4,975,672
<b>CURRENT ASSETS</b>			
Advances	5	2,687,512	54,366
Deposits, prepayments and other receivables	6	1,513,705	270,984
Taxation - net	7	2,551,379	413,930
Cash and bank balances	8	33,260,651	29,006,524
		40,013,247	29,745,804
<b>TOTAL ASSETS</b>		<b>44,428,681</b>	<b>34,721,476</b>
<b>RESERVE AND LIABILITIES</b>			
<b>GENERAL RESERVE</b>			
		8,209,746	1,740,721
<b>NON-CURRENT LIABILITIES</b>			
Restricted grants	9	14,891,687	12,693,750
Deferred capital grants	10	4,448,545	3,632,262
		19,340,232	16,326,012
<b>CURRENT LIABILITIES</b>			
Accrued and other liabilities	11	16,878,703	16,654,743
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>44,428,681</b>	<b>34,721,476</b>
<b>CONTINGENCIES AND COMMITMENTS</b>			
	12		

The annexed notes 1 to 22 form an integral part of these financial statements.

  
**MANAGING DIRECTOR**

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**FINANCE MANAGER**



**ROZAN**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Note	2022 Rupees	2021 Rupees
<b>INCOME</b>			
<b>GRANT INCOME RECOGNIZED AGAINST</b>			
Ongoing projects	9.2	86,978,196	15,193,048
Closed projects	9.2	153,361	22,491,109
		87,131,557	37,684,157
Amortization of deferred capital grant	10	636,949	1,711,598
		87,768,506	39,395,755
<b>NON-GRANT INCOME</b>			
Income from consultancy contracts	13	9,740,027	10,427,215
Donations	14	2,134,495	874,452
Other income	15	4,595,760	1,818,003
		16,470,282	13,119,670
		104,238,788	52,515,425
<b>EXPENDITURE</b>			
Project expenses	16	85,736,098	37,684,157
Expenses against consultancy contracts	17	5,621,712	12,222,298
Other operating costs	18	6,411,953	4,730,102
		97,769,763	54,636,557
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		6,469,025	(2,121,132)
Taxation	19	-	-
<b>SURPLUS / (DEFICIT) AFTER TAX FOR THE YEAR</b>		6,469,025	(2,121,132)

The annexed notes 1 to 22 form an integral part of these financial statements.

  
**MANAGING DIRECTOR**

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**FINANCE MANAGER**

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**ROZAN**  
**STATEMENT OF CHANGES IN RESERVES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>General Reserve</b>
<b>-----Rupees-----</b>
3,861,853
(2,121,132)
1,740,721
6,469,025
<u>8,209,746</u>

**Balance at July 01, 2020**

Deficit for the year

**Balance at June 30, 2021**

Surplus for the year

**Balance at June 30, 2022**

The annexed notes 1 to 22 form an integral part of these financial statements.

*Refer.*



**MANAGING DIRECTOR**



**FINANCE MANAGER**

**ROZAN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	2022	2021
Note	Rupees	Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus / (deficit) before tax for the year	6,469,025	(2,121,132)
<b>Adjustments for:</b>		
Depreciation	2,312,871	2,020,332
Amortisation of deferred capital grant	(636,949)	(1,711,598)
Interest income	(635,934)	(610,285)
	7,509,013	(2,422,683)
<b>Changes in working capital:</b>		
<b>(Increase) / decrease in current assets</b>		
Advances	(2,633,146)	859,077
Deposits, short-term prepayments and other receivables	(1,242,721)	927,893
<b>Increase / (decrease) in current liabilities</b>		
Accrued and other liabilities	223,960	(16,740,205)
	(3,651,907)	(14,953,235)
Deferred grants against operating activities	2,197,937	3,224,370
Deferred grant against operating activities - additions	1,453,232	952,104
Tax paid	(2,137,449)	(1,547,886)
Net cash generated from / (used in) operating activities	5,370,826	(14,747,330)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	(1,752,633)	(952,104)
Interest received	635,934	610,285
Net cash used in investing activities	(1,116,699)	(341,819)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of loans	-	(2,500,000)
Net cash used in financing activities	-	(2,500,000)
Net increase / (decrease) in cash and cash equivalents	4,254,127	(17,589,149)
Cash and cash equivalents at the beginning of the year	29,006,524	46,595,673
Cash and cash equivalents at the end of the year	8 33,260,651	29,006,524

The annexed notes 1 to 22 form an integral part of these financial statements.

  
**MANAGING DIRECTOR**

  
**FINANCE MANAGER**

**ROZAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**1 STATUS AND OPERATIONS**

1.1 Rozan is a Non-Government Organization registered in December 1998 under the Societies Registration Act XXI of 1860. The main objects of Rozan consist of promotion of women and children's emotional and mental health, and programs for reduction in child sexual abuse and violence against women and children. Other activities of Rozan include training programs for police and telephonic counselling for adolescents.

The registered office of Rozan is situated at Rozan Ghar, adjacent to Bahria Enclave, Pind Bhagwal Road, Islamabad, Pakistan.

1.2 As per notification No. F.1/19/2013 dated November 25, 2013 issued by Ministry of Finance, Revenue, Economic Affairs, Statistics and Privatization (Economic Affairs Division) of the Government of Pakistan, all local Non-Government Organizations (NGOs) receiving foreign funding directly from an external donor, are required to get signed a Memorandum of Understanding (MoU) with the EAD. The organization's current MoU with EAD has expired on May 05th, 2022. The organisation has applied on December 15, 2022 for renewal of MoU, approval of which is awaited till the date of these financial statements.

**2 BASIS OF PREPARATION**

**2.1 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 the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017;
- Accounting Standard for Not for Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan; and
- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS for SMEs, the provisions of and directives issued under the Companies Act, 2017 have been followed.

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## 2.2 Basis of measurement

These financial statements have been prepared on the basis of the historical cost convention, except as otherwise disclosed in the respective accounting policies notes.

These financial statements have been prepared following accrual basis of accounting except for cash flow information.

## 2.3 Functional and presentation currency

Items including in the financial statements of the company are measured using currency of the primary economic environment in which the company operates (the functional currency). These financial statements are presented in Pakistan Rupee which is the Company's functional and presentation currency. Amounts presented in the financial statements have been rounded off to the nearest of Rupee, unless otherwise stated.

## 2.4 Key accounting estimates and judgments

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 Company's accounting policies. The areas involving a higher degree of judgement 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 and depreciation method of operating assets – Note 3.1 and 4.
- Contingencies - Note 12

## 3 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### 3.1 Property and equipment

#### Initial recognition

All items of operating assets are initially recorded at cost.

#### Subsequent measurement

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment, if any. Cost in relation to property, plant and equipment comprises acquisition and all incidental charges and expenses incurred up to the date of operations.

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The cost of replacing a major part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied with the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

In prior year, the Company has adopted revaluation model for valuing plant and machinery and electrical equipment. Previously these were carried at cost less accumulated depreciation and impairment, If any. The increase in carrying amount of these assets as a result of revaluation has been credited to "Surplus on revaluation of property, plant and equipment". There is no effect on the profit and loss account for the current year and previous years.

Capital work-in-progress are stated at cost less impairment loss, if any and consist of expenditure incurred, advances made and other costs directly attributable to operating fixed assets in the course of their construction and installation. Transfers are made to relevant operating fixed assets category as and when assets are available for use intended by the management.

### **Depreciation**

Depreciation is charged to income by applying the straight-line method where by the cost of an asset is written-off over its estimated useful life. The useful lives of items of property, plant and equipment are stated in note 4 to these financial statements. Depreciation on additions is charged from the month in which the asset is available for use, with no charge of depreciation in the month of disposal.

### **Impairment**

An assessment is made at each year end date to determine whether there is any indication of impairment or reversal of previous impairment of property, plant & equipment. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognized in the statement of profit or loss and other comprehensive income.

A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortization or depreciation), had no impairment losses been recognized for the asset in prior years. Reversal of impairment loss is restricted to the original cost of the asset.

### **Judgment and estimates**

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

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.

The carrying values of items of property, plant and equipment are reviewed for impairment, when events or changes in circumstances indicate that the carrying values may not be recoverable. If any indications exists, and where the carrying values exceed the estimated recoverable amounts, the related assets or cash-generating units are written down to their recoverable amounts.

### **Disposal**

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

### **3.2 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.

### **3.3 Cash and cash equivalents**

For the purpose of the statement of cash flows, cash and cash equivalents comprise of Rozan's balances of cash in hand and cash at banks.

### **3.4 Accrued and other liabilities**

Accrued and other payables are obligations under normal short-term credit terms. Liabilities for trade and other payables are carried at cost, which is the fair value of the consideration to be paid in future for goods and services received till the year end, whether or not billed to the Company.

### **3.5 Provident Fund**

Rozan operates a defined contribution funded provident fund scheme for its eligible employees. Contributions to the fund are made by Rozan and its employees in accordance with the rules of the fund. The rate of employer and employee contributions is 5% of the gross pay of eligible employees.

### **3.6 Income recognition**

#### **3.6.1 Grant income**

Grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

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### **3.6.2 Grants against operating activities**

Grants of a non-capital nature are recognized as a deferred grant at the time of their receipt. Subsequently, these are recognized in the statement of income and expenditure to the extent of expenditure incurred. Expenditure incurred against grants, against which grant funds have been committed but not received, is recognized in the statement of income and expenditure and reflected as a receivable from donors.

### **3.6.3 Grants against purchase of fixed assets**

Grants received for the purchase of fixed assets are initially recorded as deferred grants upon receipt. Subsequently, these are recognized in the statement of income and expenditure, on a systematic basis over the periods necessary to match them with the carrying value of the related assets.

### **3.6.4 Donations**

Donations and voluntary contributions are recognized on a receipts basis since they are unrestricted.

### **3.6.5 Consultancy services**

These are recognized when the related service has been rendered.

### **3.6.6 Return on savings accounts**

Return on savings accounts is recognized using the effective interest rate method.

## **3.7 Taxation**

Commissioner Inland Revenue has granted approval to Rozan under section 2(36) of Income Tax Ordinance, 2001 (the Ordinance), for the purpose of tax credit admissible under the Ordinance. Rozan is eligible for tax credit under section 100C of the Ordinance from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "income from business" as is expended in Pakistan for the purposes of carrying out welfare activities. Provision for taxation is made at the current rate of tax on Rozan's income, after considering tax credits/exemptions available to Rozan as a charitable organization, covered under section 100C to the Ordinance. The approval granted by commissioner Inland revenue is subject to condition that the organization shall submit copy of Amended by laws in compliance to Rule 213(1) of the Income Tax Rules, 2002 duly certified by the concerned registration authority by 30-06-2022 and if the organization fails to make compliance, the instant approval will be withdrawn ab-initio.

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### **3.8 Foreign currency translation**

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. Non-monetary items measured at fair values in a foreign currency, are translated using the exchange rates prevailing at the dates when the fair values were determined.

### **3.9 Offsetting of financial assets and liabilities**

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position, if Rozan has a legally enforceable right to set-off the recognized amounts, and intends either to settle these on a net basis, or to realize the assets and settle the liabilities, simultaneously.

### **3.10 Financial instruments**

#### **Financial assets**

The Company classifies its financial assets in the following categories: at fair value through profit or loss, fair value through other comprehensive income and amortized cost. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

#### **Amortized cost**

A financial asset is measured at amortized cost if it meets both the following conditions and is not designated as at fair value through profit or loss:

- (i) it is held with in a business model whose objective is to hold assets to collect contractual cash flows; and
- (ii) its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### **Equity Investments at FVTOCI**

These assets are initially measured at cost plus transaction cost that are directly attributable to its acquisition. Subsequently, these are measured at fair value. Dividends are recognized as income in the statement of profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in other comprehensive income and are never reclassified to the statement of profit or loss.

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## **Financial assets at FVTPL**

These assets are initially recognized at cost. Subsequently, these are measured at fair value. Net gains and losses, including any interest / markup or dividend income, are recognized in profit or loss.

## **Impairment**

The Company recognizes loss allowance for Expected Credit Losses (ECLs) on financial assets measured at amortized cost. The Company measures loss allowance at an amount equal to lifetime ECLs.

Lifetime ECLs are those that result from all possible default events over the expected life of a financial instrument. The maximum period considered when estimating ECLs is the maximum contractual period over which the Company is exposed to credit risk.

At each reporting date, the Company assesses whether the financial assets carried at amortized cost are credit-impaired. A financial asset is credit-impaired when one or more events that have detrimental impact on the estimated future cash flows of the financial assets have occurred.

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets. The gross carrying amount of a financial asset is written off when the Company has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof.

## **Financial liabilities**

Financial liabilities are classified as measured at amortized cost or 'at fair value through profit or loss' (FVTPL). A financial liability is classified as at FVTPL if it is classified as held for trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in the statement of profit or loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in the statement of profit or loss. Any gain or loss on de-recognition is also recognized in the statement of profit or loss.

## **Derecognition**

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

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4 PROPERTY, PLANT & EQUIPMENT

Description	Furniture and fixtures	Office equipment	Audio & visual equipment	Computer equipment	Motor vehicle	Total
-----Rupees-----						
<b>Year ended June 30, 2022</b>						
<b>Net carrying value basis</b>						
Opening book value	1,084,862	722,960	824,940	1,389,767	953,143	4,975,672
Additions	18,500	160,901	-	120,000	-	299,401
Additions - capital grant	60,645	220,637	264,400	907,550	-	1,453,232
Depreciation charge	(165,916)	(521,926)	(286,029)	(1,157,983)	(181,017)	(2,312,871)
Closing net book value	998,091	582,572	803,311	1,259,334	772,126	4,415,434
<b>Gross carrying value basis</b>						
Cost	1,976,583	5,248,939	2,170,962	6,645,630	1,810,159	17,852,273
Accumulated depreciation	(978,492)	(4,666,367)	(1,367,651)	(5,386,296)	(1,038,033)	(13,436,839)
	998,091	582,572	803,311	1,259,334	772,126	4,415,434
<b>Year ended June 30, 2021</b>						
<b>Net carrying value basis</b>						
Opening book value	1,173,083	1,218,244	1,017,534	1,500,880	1,134,159	6,043,900
Additions - capital grant	60,100	186,304	-	705,700	-	952,104
Depreciation charge	(148,321)	(681,588)	(192,594)	(816,813)	(181,016)	(2,020,332)
Closing net book value	1,084,862	722,960	824,940	1,389,767	953,143	4,975,672
<b>Gross carrying value basis</b>						
Cost	1,897,438	4,867,401	1,906,562	5,618,080	1,810,159	16,099,640
Accumulated depreciation	(812,576)	(4,144,441)	(1,081,622)	(4,228,313)	(857,016)	(11,123,968)
	1,084,862	722,960	824,940	1,389,767	953,143	4,975,672

*Rupees*

	Note	2022 Rupees	2021 Rupees
<b>5 ADVANCES</b>			
<b>Considered good - unsecured</b>			
Advances to staff against:			
Salaries		214,946	29,366
Expenditure		60,270	25,000
		<u>275,216</u>	<u>54,366</u>
Suppliers		2,412,296	-
		<u>2,687,512</u>	<u>54,366</u>
<b>6 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES</b>			
Short-term prepayments			
Prepaid rent		121,641	121,641
Prepaid insurance		139,598	-
Others		151,945	149,343
		413,184	270,984
Other receivables		1,100,521	-
		<u>1,513,705</u>	<u>270,984</u>
<b>7 TAXATION - NET</b>			
Balance at the start of year		(413,930)	1,133,956
Provision for taxation	7.1	-	(864,319)
Advance tax deducted at source		(2,137,449)	(683,567)
Balance at the end of year		<u>(2,551,379)</u>	<u>(413,930)</u>

7.1 This represents the provision for taxation against taxable income arising from activities outside the ambit of the tax credit provided under section 100C of the Income Tax Ordinance, 2001, as applicable to charitable organizations.

	Note	2022 Rupees	2021 Rupees
<b>8 CASH AND BANK BALANCES</b>			
<b>Cash at bank - local currency</b>			
<b>Rozan's accounts</b>			
Saving accounts	8.1	5,629,121	5,165,676
<b>Project accounts</b>			
Savings accounts	8.1	27,623,435	23,829,215
Current accounts		8,095	11,633
	8.2	27,631,530	23,840,848
		<u>33,260,651</u>	<u>29,006,524</u>

*Review.*

*7*

8.1 Savings accounts carry mark-up at the rate of 7.9% (2021: 5%) per annum.

8.2 Donor-wise breakup of balances kept in the project bank accounts is as follows:

	Note	2022 Rupees	2021 Rupees
Norwegian Church Aid - COS		5,720,449	3,566,963
United Nation Population Fund - UNFPA		12,027,233	3,268,938
United Nation Trust Fund - UNTF		442,635	4,113,985
United Nations Institute of peace - USIP		2,337,344	2,542,277
Norwegian Church Aid - EU		4,434,682	6,767,375
Shorts projects		2,669,187	3,577,772
Others - closed project		-	3,538
8.2.1		<u>27,631,530</u>	<u>23,840,848</u>

8.2.1 These represent the separate bank accounts owned and maintained by Rozan, in accordance with the terms of project agreements, with the above mentioned donors.

	Note	2022 Rupees	2021 Rupees
<b>9 RESTRICTED GRANTS</b>			
Balance at the start of year		12,693,750	9,469,380
Grants received during the year - net		95,607,176	40,574,211
Return on savings accounts		2,015,023	1,286,420
		97,622,199	41,860,631
Grants recognized in statement of income and expenditure			
- against ongoing projects		(86,978,196)	(15,193,048)
- against closed projects		(153,361)	(22,491,109)
		(87,131,557)	(37,684,157)
Transferred to deferred capital grants against purchase of fixed assets		(1,453,232)	(952,104)
Funds transferred to donor	9.1	(6,839,473)	-
Balance at the end of year	9.2	<u>14,891,687</u>	<u>12,693,750</u>

9.1 This represents amount paid back to donor which was received as donation in respect of United Nations Population Fund (UNFPA).  
*Balance*

9.2 Project-wise movement in deferred grants is as follows:

Project	Grants received				Grants recognized during the year				Balance at 30 June 2022	Restricted grant	Grants receivable
	Balance at 30 June 2021	Receipts during the year	Return on savings accounts	Total	Against expenditure incurred (Note 17)	Funds transfer to donor	Total	Transferred to deferred grants against purchase of fixed assets			
Rupees											
UNTF	3,639,055	14,012,083	358,070	14,370,153	(17,284,852)	-	(17,284,852)	(868,787)	(144,431)	-	(144,431)
Norwegian Church Aid - COS	711,656	4,760,246	386,320	5,146,566	(2,973,210)	-	(2,973,210)	-	2,885,012	2,885,012	-
Norwegian Church Aid - EU	5,681,289	17,164,312	308,399	17,472,711	(17,845,972)	-	(17,845,972)	(60,645)	5,247,383	5,247,383	-
UNFPA	317,812	52,930,535	725,800	53,656,335	(34,161,841)	(6,839,473)	(41,001,314)	-	12,972,833	12,972,833	-
Facebook	2,158,967	-	-	-	-	-	-	-	2,158,967	2,158,967	-
USIP	-	6,740,000	236,434	6,976,434	(14,712,321)	-	(14,712,321)	(523,800)	(8,259,687)	-	(8,259,687)
OBR	184,971	-	-	-	(153,361)	-	(153,361)	-	31,610	31,610	-
<b>TOTAL</b>	<b>12,693,750</b>	<b>95,607,176</b>	<b>2,015,023</b>	<b>97,622,199</b>	<b>(87,131,557)</b>	<b>(6,839,473)</b>	<b>(93,971,030)</b>	<b>(1,453,232)</b>	<b>14,891,687</b>	<b>23,295,805</b>	<b>(8,404,118)</b>

9.3 Grant recognized during the year:

Rupees	
Against	
- Ongoing projects	86,978,196
- Closed projects	153,361
	<u>87,131,557</u>

*Balance*

	Note	2022 Rupees	2021 Rupees
<b>10 DEFERRED CAPITAL GRANTS</b>			
Balance at the start of year		3,632,262	4,391,756
Additions during the year	4	1,453,232	952,104
		5,085,494	5,343,860
Amortisation		(636,949)	(1,711,598)
Balance at the end of year		4,448,545	3,632,262

<b>11 ACCRUED AND OTHER LIABILITIES</b>			
Payable to donors against completed projects	11.1	4,121,078	9,582,520
Payable to partner organization		120,000	-
Provident fund payable	11.2	2,294,907	2,152,557
Withholding tax payable		1,857,530	1,845,901
Other liabilities		8,146,281	2,782,705
Audit fee payable		338,907	291,060
		16,878,703	16,654,743

**11.1 Movement in payable to donors against completed projects**

Balance at the start of year	9,582,520	17,783,832
Transferred during the year	-	-
Payment made during the year	(1,512,616)	(8,201,312)
Balance written back	(3,948,826)	-
Balance at end of the year	4,121,078	9,582,520

11.2 This represents amount payable to Rozan's Provident Fund. Currently, the fund is not registered therefore the balance is held in Rozan's bank account. The application for registration is currently pending.

**12 CONTINGENCIES AND COMMITMENTS**

12.1 There are no contingencies as at the current year end. (2021: nil)

12.2 There are no commitments as at the current year end. (2021: nil)

	2022 Rupees	2021 Rupees
<b>13 INCOME FROM CONSULTANCY CONTRACTS</b>		
<b>Consultancy services to:</b>		
World bank	6,899,000	10,427,215
Strengthening participatory organization	1,225,000	-
Step foundation	650,000	-
Excel labs	486,389	-
Center of gender and policy studies	436,638	-
Lawrence College	43,000	-
	9,740,027	10,427,215

	Note	2022 Rupees	2021 Rupees
<b>14 DONATIONS</b>			
Miscellaneous	14.1	<u>2,134,495</u>	<u>874,452</u>
14.1 This includes donation received from the members of the board of directors.			
		2022 Rupees	2021 Rupees
<b>15 OTHER INCOME</b>			
<b>Income from financial assets</b>			
Return on savings accounts		635,934	610,285
<b>Income from non-financial assets</b>			
Liabilities written-back		3,948,826	1,194,178
Counselling sessions		11,000	13,540
		<u>3,959,826</u>	<u>1,207,718</u>
		<u>4,595,760</u>	<u>1,818,003</u>
<b>16 PROJECT EXPENSES</b>			
Staff salaries		25,784,554	15,915,174
Accommodation		18,493,263	196,280
Consultancy fee		12,637,309	12,566,160
Travelling		9,307,963	566,382
Food		5,202,233	340,154
Printing & stationary		2,519,147	1,105,790
Training, counseling and meeting		1,668,920	15,000
Telephone & utilities		1,419,952	802,795
Advertisement		1,238,460	93,052
Office supplies		1,090,151	375,125
Repair & maintenance		944,687	208,002
Office rent		986,410	270,912
Audit fee	16.1	357,500	346,500
Postage		145,499	10,761
Insurance		754,852	294,225
Fuel		589,912	113,666
Internet		333,984	184,456
Professional fee		358,446	129,600
Honorarium	16.2	792,800	12,000
Crises cases		155,200	-
Daily subsistence allowance		90,850	-
Capacity building		-	6,020

*Balance*

2



	2022 Rupees	2021 Rupees
Covid-19 ration	-	47,400
Bank charges	9,921	-
Others	854,086	4,084,704
	<u>85,736,098</u>	<u>37,684,157</u>

**16.1 Auditors' remuneration**

**Audit services**

Annual audit fee

Out of pocket expenses

325,000	315,000
32,500	31,500
<u>357,500</u>	<u>346,500</u>

16.2 This represents an amount paid to volunteers against services provided by them in different trainings and seminars conducted by the organisation.

	Note	2022 Rupees	2021 Rupees
<b>17 EXPENSES AGAINST CONSULTANCY CONTRACTS</b>			
Staff salaries		735,004	6,692,590
Training, counselling and meetings	17.1	505,680	431,400
Consultancy		1,768,000	951,043
Office rent		812,678	1,530,000
Accommodation		621,018	216,262
Travelling and transportation		367,008	183,849
Printing and stationery		244,465	219,714
Office supplies		104,521	156,584
Repairs and maintenance		80,030	72,827
Professional fee		53,046	87,246
Internet		41,384	89,683
Advertisement		29,550	-
Daily subsistence allowance		12,600	1,000
Telephone and utilities		5,798	503,037
Postage		2,710	10,512
Insurance		-	562,904
Partner organisation		-	329,000
Fuel		-	104,063
Bank charges		-	5,220
Others		238,220	75,364
		<u>5,621,712</u>	<u>12,222,298</u>

17.1 This represents expenses incurred against consultancy contracts, comprising salaries, trainings, counseling, meetings and consultancy fees.

	2022 Rupees	2021 Rupees
<b>18 OTHER OPERATING COSTS</b>		
Staff salaries	3,559,614	1,842,366
Depreciation	2,312,871	2,020,332
Crises cases	109,577	65,330
Telephone & utilities	127,735	-
Bank charges	79,310	37,213
Office supplies	60,315	-
Repair & maintenance	35,208	-
Printing & stationary	5,000	269,500
Postage	4,203	-
Consultancy fee	-	333,360
Others	118,119	162,001
	<u>6,411,953</u>	<u>4,730,102</u>

## 19 TAXATION

Current 19.1 - -

19.1 Commissioner Inland Revenue has granted approval to Rozan under section 2(36) of Income Tax Ordinance, 2001 (the Ordinance), for the purpose of tax credit admissible under the Ordinance. Rozan is eligible for tax credit under section 100C of the Ordinance from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "income from business" as is expended in Pakistan for the purposes of carrying out welfare activities. Provision for taxation is made at the current rate of tax on Rozan's income, after considering tax credits/exemptions available to Rozan as a charitable organization, covered under section 100C to the Ordinance. The approval granted by commissioner Inland revenue is subject to condition that the organization shall submit copy of Amended bylaws in compliance to Rule 213(1) of the Income Tax Rules, 2002 duly certified by the concerned registration authority by 30-06-2022 and if the organization fails to make compliance, the instant approval will be withdrawn ab-initio.

## 20 RELATED PARTY TRANSACTIONS

The related parties of Rozan comprise it's key management personnel and members of the Board of Governors. Details of related party transactions are as follows:

	2022 Rupees	2021 Rupees
<b>Transactions with key management personnel</b>		
Remuneration of key management personnel	13,210,138	11,486,581
<b>Transactions with members of the Board of Governors</b>		
Loan waived-off by Director	-	273,974

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**21 CORRESPONDING FIGURES**

The corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. However, there is no significant reclassification during the year.

**22 DATE OF AUTHORIZATION**

These financial statements have been authorized by the Board of Governors in a meeting held on 15 MAR 2023.

**23 GENERAL**

The figures in these financial statements have been rounded-off to nearest Pakistani Rupees.

  
**MANAGING DIRECTOR**

  
**FINANCE MANAGER**