



Annual Report 2024

PERFORMANCE REPORT FOR THE YEAR

FLASH

Free Legal Aid Society for the Helpless ®

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FLASH

Free Legal Aid Society for the Helpless

ANNUAL REPORT 2024

Honorable President and Respected Members,

It gives me immense pride to present the Annual Report 2024, a testament to our collective dedication and unwavering commitment to justice for the helpless. This year, under the leadership of our Governing Body, FLASH has not only surpassed performance benchmarks but also strengthened its foundation for sustainable growth.

Together, we have achieved remarkable success in delivering free legal aid, expanding our services to address civil cases, and ensuring impeccable organizational governance. Each member of the Governing Body has contributed significantly to our shared mission, and every donor and supporter has been a cornerstone of our achievements. It is your trust and generosity that enable us to continue this vital work.

Let us reflect on a year of milestones and progress as we continue our journey toward building a just and equitable society.

Section I: Introduction and Performance Overview

The Free Legal Aid Society for the Helpless (FLASH) has once again demonstrated its unwavering commitment to justice in 2024. Over the years, FLASH has taken on more than 300 cases, bringing hope to the helpless and bridging the gap between justice and accessibility.

In criminal cases, FLASH's all-time performance has been exemplary, with 55% acquittals and releases, 33% dismissals, and 12% reductions in sentences, often converting death penalties into life imprisonment. This year's performance in criminal cases has been even more exceptional, with an astounding **83% acquittals and releases**, no dismissals, and **17% sentence reductions**. Many of these successes involved individuals who had been wrongfully sentenced to death or life imprisonment, underscoring FLASH's pivotal role in saving lives.

In addition to criminal cases, FLASH has expanded its scope to address civil cases for the extremely helpless. These cases, primarily involving family law matters such as divorce, alimony, and guardianship, have achieved a **100% success rate**, both all-time and in 2023-2024. These efforts have brought critical relief and empowerment to women and families, furthering our mission to support the most vulnerable in society.

It is also worth noting that over the years, 25 cases were closed before or during trials due to various factors, including client ineligibility and insufficient merits. FLASH's dedication to transparency and prudent resource allocation ensures that our work remains impactful and sustainable.

Section II: Managerial and Compliance Achievements

The managerial and compliance achievements of the Governing Body in 2024 have been instrumental in ensuring the smooth functioning of FLASH. One of the key accomplishments

this year was the resumption of regular monthly meetings of the Governing Body, which facilitated timely and effective decision-making. This proactive governance approach has ensured that FLASH remains agile and responsive to challenges.

The Governing Body also played a pivotal role in facilitating the smooth transition to FLASH's new, spacious office at Leeds Center, Main Boulevard, Gulberg III, Lahore. This move has not only enhanced our operational capabilities but also provided a more conducive environment for our dedicated team.

In addition, the Governing Body successfully addressed critical compliance requirements that had been pending from the previous year. These included the renewal of FLASH's registration, the completion of the annual audit, and the timely filing of tax returns. These achievements reflect the Governing Body's commitment to accountability and transparency, ensuring that FLASH continues to operate with the highest standards of governance.

Section III: Financial Overview

FLASH's financial sustainability relies entirely on donations, membership fees, and annual subscription fees. The organization has never received foreign funding or grants from any governmental, semi-governmental, or non-governmental organization, ensuring its independence and focus on its mission.

In 2024, FLASH raised Rs. 2,219,759, while expenses for the year were contained at Rs. 1,272,948, representing just 57% of the funds raised. This is a significant improvement compared to the previous year, where expenses accounted for 87% of the funds raised. This prudent financial management has allowed FLASH to expand its services and maintain its commitment to justice.

The accounts for the year were meticulously maintained by the Finance Secretary, with the General Secretary acting as the internal auditor. The final accounts were audited by **Kreston Hyder Bhimji & Co., Chartered Accountants**, ensuring full transparency and compliance with regulatory requirements. The audited report is attached herewith for your review.

Looking Ahead

As we reflect on a year of achievements, FLASH remains steadfast in its mission to provide free legal aid and justice to the helpless. The support of our members, donors, and volunteers has been the cornerstone of our success. Together, we have demonstrated the power of collective action in transforming lives and creating a more equitable society.

We thank you for your continued support and look forward to another year of impactful work.

Sincerely,
Sabahat Rizvi
General Secretary

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

Opinion

We have audited the financial statement of **Free Legal Aid Society for Helpless** which comprise the statement of financial position as at June 30, 2024, statement of income and expenditure and notes to the financial statements for the year then ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Free Legal Aid Society for Helpless** as at June 30, 2024 and its financial performance 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Trustees of Free Legal Aid Society for Helpless** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan and for such internal control as the Board of Governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Board of Governors are responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 auditors' 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 Society'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 Trustees 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of 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.

Lahore: July 25, 2024
UDIN: AR202410475TsPLRZ7u4


KRESTON HYDER BHIMJI & CO.
CHARTERED ACCOUNTANTS
Engagement Partner: Syed Aftab Hameed, FCA