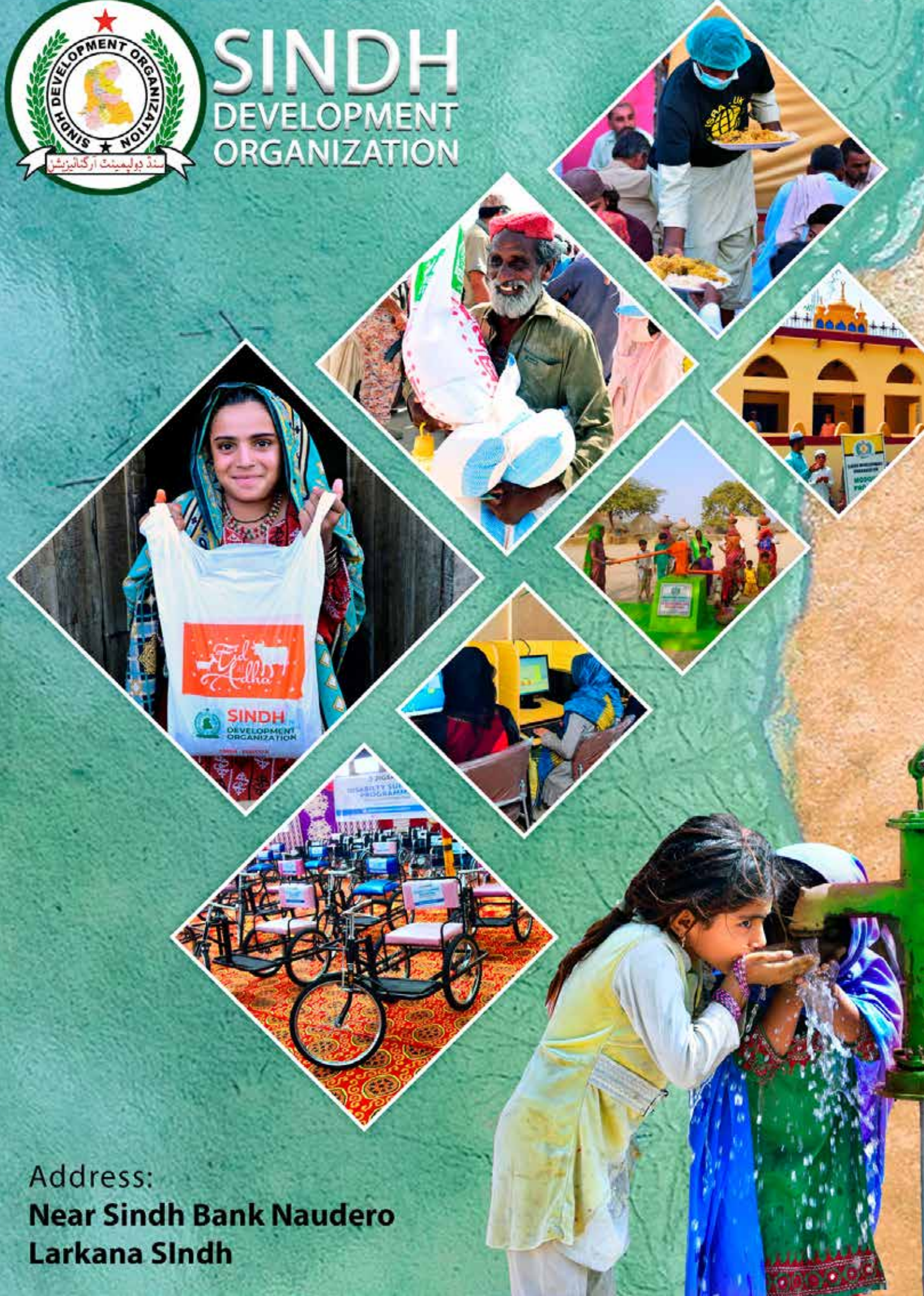




SINDH
DEVELOPMENT
ORGANIZATION



Address:
Near Sindh Bank Naudero
Larkana Sindh



خدمات خلق نصب العین
SINDH DEVELOPMENT ORGANIZATION

ANNUAL REPORT 2021-22



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Visit: www.sdo.com.pk



2021-2022

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Annual Report, 2021-2022
Report Written By: Adnan Iqbal

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MESSAGE FROM THE CHAIRMAN

Dear Members of the Community,

It is my pleasure to present to you the Annual Report of Sindh Development Organization (SDO), reflecting on our achievements and impact over the past year.

As the Chairman of SDO, I am proud to say that we have made significant progress towards our mission of serving the humanity without compromising on their dignity and honor. Our dedicated team of volunteers and staff have worked tirelessly to achieve the goals of providing clean and safe usable water for vulnerable communities, resolving the food securities issues, beside addressing the issues of economic empowerment and making a positive difference in the lives of deserving communities of Interior Sindh.

One of the highlights of the year was distribution of monthly ration bags and cooked food camps for the deserving communities, who could hardly afford due to their financial conditions. Especially in Ramadan by distributing thousands of food bags and serving cooked food in various areas that had a significant impact. This demonstrated the power of collaboration and the generosity of our supporters. Through projects, we were able to achieved our set goals.

Looking ahead, we are committed to continuing our work and expanding our reach to even more people in need. We are grateful for the continued support of our donors, volunteers, and partners, without whom our work would not be possible.

As we enter a new year, I would like to express my deep gratitude to everyone who has been a part of SDO's journey. Your dedication and commitment to our cause is an inspiration to us all. Together, let us continue to make a difference and bring hope to those who need it most.

Sincerely,

Muneer Ahmed
Chairman,
Sindh Development Organization

ABOUT SDO

➤ Vision

SDO envisions a society that is truly developed; socially, economically, and is knowledge-based.

➤ Mission

➤ *To work towards community development, through a comprehensive implementation model. A model that relies upon and strives for providing basic amenities to those in need, to those who cannot afford them.*

➤ *SDO is determined to implement activities that spur development in underprivileged areas through social work, research, and awareness.*



Who we are?

Sindh Development Organization (SDO) is a non-governmental, non-profitable, non-religious, and non-political organization working for the betterment of human life since 2011. It is registered under the Directorate of Social Welfare under reference number 819/PAR/L-RK. Sindh Development Organization was founded in the District of Shikarpur. We aim to reach out to communities that are deprived of necessities and amenities due to poverty and disaster, in the province of Sindh, Pakistan. In the last decade, with the support of our donors, we have been able to touch lives and change them for the better through the provision of food security, water facilities, and livelihood opportunities and through social protection programs aiming to enable the marginalized.

Collaborating to serve the Humanity!

SDO involves the local communities in relief and development activities that aim to empower them, aims to restore dignity to their lives. Our teams of specialists and volunteers are always on the ground to respond to any sort of crisis, be it the floods, poverty, or the economic effects the poverty strikes are facing due to Corona Virus Outbreak.

BRIEF 2021-2022

Beneficiaries

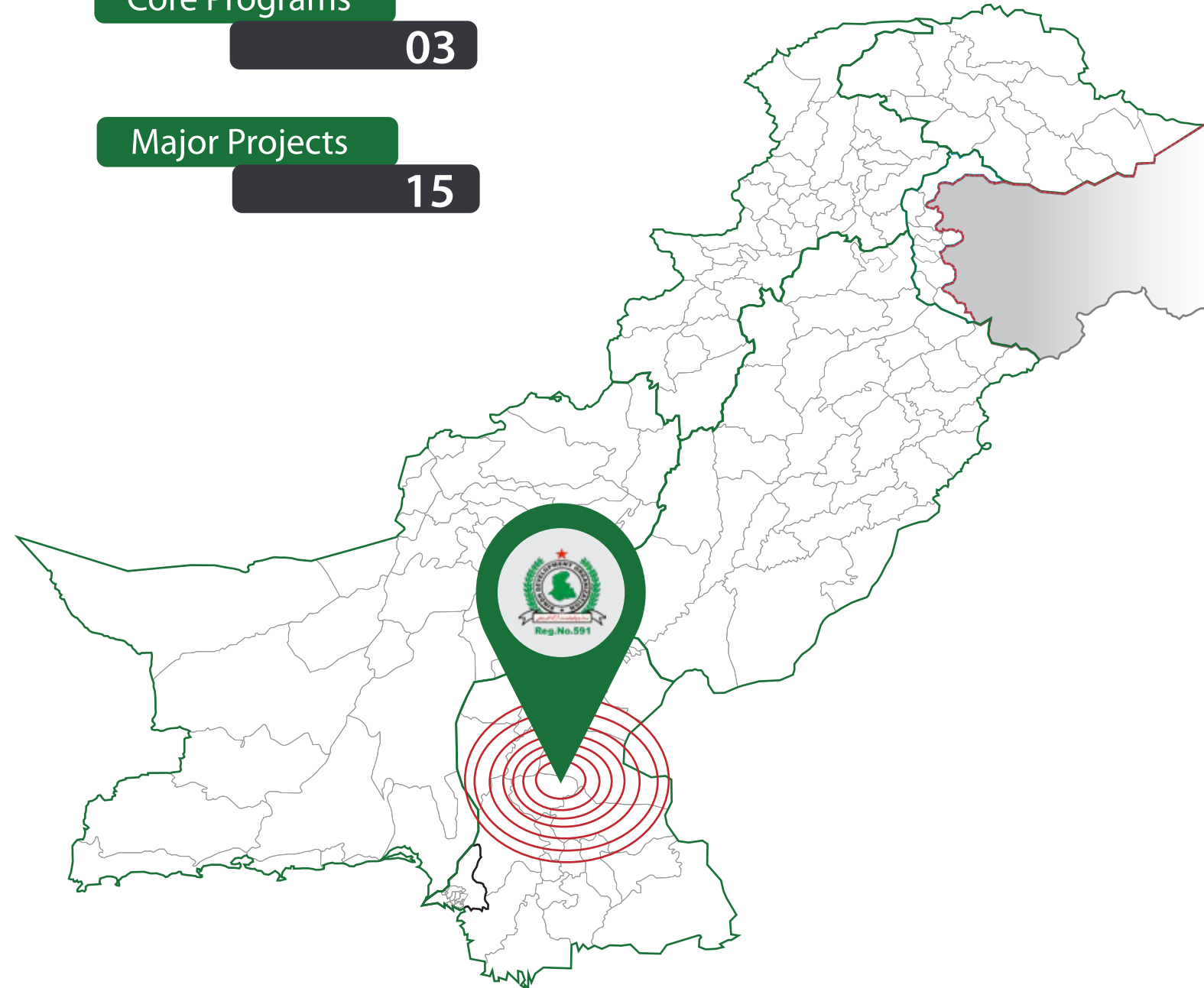
725,478

Core Programs

03

Major Projects

15



SDO team installed 6,138 water facilities of cost PKR 138.05 million.

SDO built 18 Mosques, 3 houses, and 1 school in disaster-hit areas under its Community Physical Infrastructure Program.

During the working year, SDO created a difference in the lives of .72 million people with its 03 core relief and development programs in the province of Sindh.

Sewing Machines were provided to the talented deserving women of interior Sindh to equip them properly for their livelihood.

SDO installed 76 solar submersible pumps with the storage tanks to provide a sustainable source of water to the residents of Tharparkar.

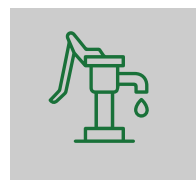


CORE PROGRAMS

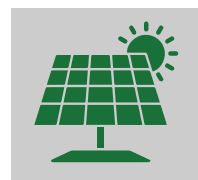
WASH PROGRAM

WASH stands for "water, sanitation, and hygiene." Ensuring universal, affordable, and sustainable access to WASH is a critical public health issue in the field of international development. In fact, the first two targets of Sustainable Development Goal 6 (SDG 6) are focused on this important issue. Our mission at SDO is to carry out water projects aimed at improving quality and access to water for communities residing in water-stressed and water-scarce regions throughout Sindh, Pakistan.

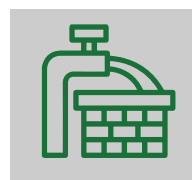
PROJECTS



Water Hand pumps



Solar Submersible pumps



Agricultural Tube wells



WATER HAND PUMPS

Providing clean water closer to the homes of people living in water-stressed communities is one of the benefits provided by these pumps. SDO prioritizes the needs of poverty-stricken and marginalized communities, including widows, orphans, disabled persons, and other vulnerable groups. The installation of small water hand pumps was done in areas where there was a well depth of up to 80 feet. In locations where the water depth reaches 120 feet, large hand pumps were installed. In order for these communities to enjoy a healthy and dignified life, we are committed to making sure they have access to clean water.



Total Hand pumps
Large: 1,470 | Small: 4,562



Beneficiaries (Persons)
145,432



Locations
Jacobabad, Larkana, Mirpurkhas, Shikarpur, and Tharparkar




Cost of Projects
PKR 114.36 million



➤ SOLAR WATER PROJECT

In heavily populated water-stressed communities, having a population of over or around 500 persons, SDO installs solar submersible pumps with storage tanks to provide a sustainable source of water. Through these interventions, SDO has been able to provide access to water closer to the homes of the beneficiaries, which has saved the time of women and children who earlier had to spend hours fetching water. SDO is just not providing water but is also providing these communities a chance to use this spare time to improve their livelihood and give priority to their children's education.



 Solar Projects
76

 Beneficiaries (Persons)
21,280


 Locations
Tharparkar

 Cost of Projects
PKR 21.40 million

➤ AGRICULTURAL TUBE WELLS

Through this project, a tube well has been installed to provide water to crops cultivated over an area of 10 acres, along with fulfilment of the clean drinking water needs of the communities residing near the farmlands

 Projects
30

 Beneficiaries
9,000

 Cost of Projects
PKR 2.28 million

 Locations
All over Sindh



FOOD SECURITY PROGRAM

Food security program is a measure taken for the provision of food and individuals' ability to access it. According to the United Nations Committee on World Food Security, food security is defined as that all people, at all times, have physical, social, and economic access to sufficient, safe, and nutritious food that meets their food preferences and dietary needs for an active and healthy life. At SDO, we carry out a food security program to the poverty-struck and especially the disaster struck communities with the provision of nutritious and healthy food. Through this program, our teams work around the clock to provide the food gifts during Ramadan, Eid ul Fitr and Eid ul Adha.

PROJECTS



Food Parcels

Cooked Meals during Ramadan

Qurbani Project

Districts in Province of Sindh



RAMADAN PROJECT

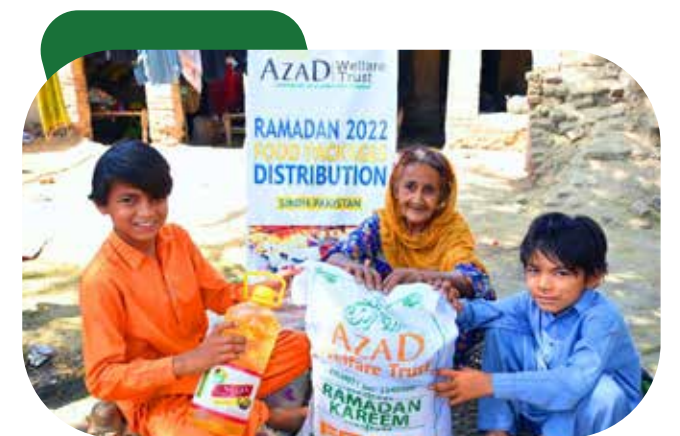
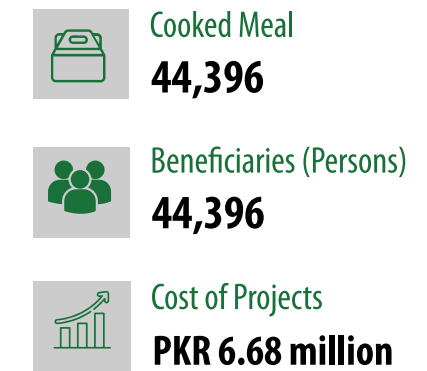
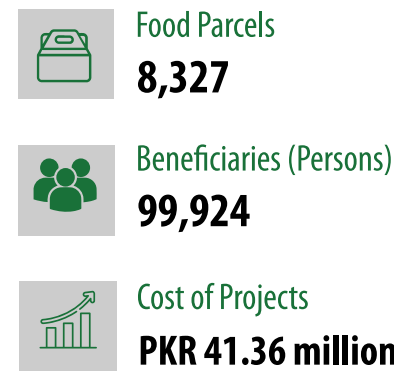
In the holy month of Ramadan, SDO identifies food insecure families in various districts of Sindh to provide them with rations that would help them with enough food to have decent meals at Suhoor and Iftar. Apart from that, the organization also arranges cooked hot meals during the holy month to provide Iftar meals at locations where people need food and cannot cook – such as hospitals, markets, bus stations, etc.



Food Parcels



Cooked Meal



QURBANI PROJECT

At Eid ul Adha, SDO carries out its Qurbani Project to provide meat packages to families belonging to the vulnerable segment of society i.e. the poor, and the needy, the poverty and disaster stricken. Our teams work all day and night during Eid to ensure that the meat packages reach to the deserving communities, especially those suffering from nutritional issues. It also provides opportunities to our donors to send their donations to those who deserve their support, care, and attention.



Animals
1,006



Beneficiaries (Persons)
398,376



Cost of Projects
PKR 51.284 million



COMMUNITY PHYSICAL INFRASTRUCTURE PROGRAM

Due to disasters and/or poverty, several communities cannot repair or build new homes or public structures. Apart from that, several households do not have access to decent housing and are heavily marginalized, such as female-led households, widows, orphans, disabled persons, or elderly who have no one to look after them. At the same time, there are communities who do not have access to mosques or educational institutions. SDO identifies such households and communities and provide the required support to rebuild their lives, homes, and public facilities.

INTERVENTION



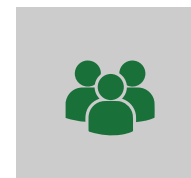
Mosques
18



Houses
03



School
01



Beneficiaries (Persons)
4,690



Cost of Projects
PKR 41.30 million



➤ CONSTRUCTION OF MOSQUES

SDO recognizes the importance of providing a place of worship for impoverished communities. Our team works closely with local communities to understand their needs and ensure that the mosques are constructed in accordance with their requirements. We take great care by using high-quality materials and pay attention to the smallest details to create a welcoming and peaceful environment for worshippers.



➤ CONSTRUCTION OF SCHOOL

Through our efforts, a new school facility has been erected in a remote and underserved location, thereby granting access to education to hundreds of children. The previous schooling arrangement was insufficient, resulting in students having to travel long distances on perilous roads. With the advent of the new school building, we have created a safe and nurturing atmosphere for children to acquire knowledge and develop their skills. The structure boasts state-of-the-art amenities, including classrooms, a library, a computer lab, and a playground, thus providing a comprehensive educational experience for pupils.



➤ CONSTRUCTION OF HOUSES

SDO is committed to providing shelter for impoverished individuals and families. With our construction initiatives, we have been able to provide safe and decent housing for those in need. Our efforts have transformed the lives of many, giving them a sense of stability and security that they previously lacked. Our team works tirelessly to ensure that these shelters are constructed using high-quality materials and are equipped with essential amenities. We believe that everyone deserves a roof over their heads and are proud to continue our work in this field.



ADOPT A VILLAGE PROJECT



The SDO undertook the initiative of "Adoption of a Village" in a remote desert region to provide vital resources and assistance to the inhabitants and substantially enhance their quality of life. The village was grappling with several obstacles, such as a scarcity of clean water, food insecurity, and limited economic prospects, leading to harsh living conditions and deprivation of basic necessities. With our project, we facilitated them with access to clean water through the installation of a solar plant and construction of water storage tanks. Additionally, we set up a Grocery Store, Street Lights, Toilets, Solar Plant, Sewing Machines & livestock and Trainings regarding good agriculture to uplift their standard of living and eliminate poverty. These efforts resulted in a significant improvement in the residents' overall well-being. The project also aimed to empower women by providing them with vocational training opportunities.




MISCELLANEOUS SUPPORT

Following Support was provided to the deserving communities of the interior Sindh.

- Financial Support was provided to deserving females for economic empowerment.
- Wheelchairs were provided to disabled individuals.
- Sewing Machines were provided to deserving women of interior Sindh for their livelihood.
- Emergency relief assistance was provided to the victims of re incidents in interior Sindh.




Beneficiaries (Persons)
2,380


Cost of Projects
PKR 5.78 million



OUR COLLABORATION

Without the support of the Government institutions, the local communities, and donors, we would not have been able to impact the lives of hundreds of thousands of people for the better. We are immensely grateful to all of you for your support and contributions!



AUDIT REPORT



RAZA SIDDIQUI & CO.
CHARTERED ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

To the Management Committee of Sindh Development Organization

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of **Sindh Development Organization**, which comprise the statement of financial position as at **30 June, 2022**, and the income and expenditure account 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 presents fairly, in all the material respect, the financial position of **Sindh Development Organization**, and of its financial performance, and of the deficit for the year ended **30 June, 2022**.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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 for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Trust'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

AUDIT REPORT



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 Association'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 Association'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 Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Trustee of the Fund 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.

The engagement partner on the audit resulting in this independent auditor's report is Shafqat Raza.


Raza Siddiqui & Co.
Chartered Accountants
Place: Karachi
Date: 24 DEC 2022
UDIN: AR202210266300jMBri

➤ AUDIT REPORT

SINDH DEVELOPMENT ORGANIZATION STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2022

	Note	2022 Rupees	2021 Rupees
ASSETS			
NON- CURRENT ASSETS			
Property and equipment	4	1,560,000	1,920,000
CURRENT ASSETS			
Cash and bank balance	5	6,091,371	22,435,471
		<u>7,651,371</u>	<u>24,355,471</u>
EQUITY AND LIABILITIES			
CURRENT LIABILITIES			
Accrued expenses	6	70,200	70,200
		<u>7,651,371</u>	<u>24,355,471</u>

The annexed notes form an integral part of these Financial Statements.


CHIEF EXECUTIVE


MEMBER-EC

➤ AUDIT REPORT

SINDH DEVELOPMENT ORGANIZATION STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED JUNE 30, 2022

	Note	2022 Rupees	2021 Rupees
INCOME			
Donation	7	317,493,044	234,968,899
EXPENDITURE			
Welfare and development expenses	8	301,062,487	203,853,213
General and administrative expenses	9	32,748,074	17,152,709
Bank charges and withholding taxes		386,583	328,055
		<u>334,197,144</u>	<u>221,333,977</u>
(Deficit)/Surplus of income over expenditure		<u>(16,704,100)</u>	<u>13,634,922</u>
Accumulated surplus brought forward		24,285,271	10,650,349
Accumulated surplus carried forward		<u>7,581,171</u>	<u>24,285,271</u>

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


CHIEF EXECUTIVE


MEMBER-EC

AUDIT REPORT

SINDH DEVELOPMENT ORGANIZATION NOTES TO THE ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2022

3.6 REVENUE

Donations are recorded on receipt basis.

3.7 TAXATION

Provision for taxation is made in accordance with the provisions of Income Tax Ordinance 2001; however the Organization being non-profit organization no provision for income tax is made.

	2022 Rupees	2021 Rupees
4 NON CURRENT ASSETS		
Cost	3,000,000	3,000,000
Accumulated depreciation		
Opening	1,080,000	720,000
Charge for the year	360,000	360,000
	<u>1,440,000</u>	<u>1,080,000</u>
	<u>1,560,000</u>	<u>1,920,000</u>

Depreciation is charged over five years on straight line basis after deducting 40% residual value from the cost. Title of the vehicle is yet to be transferred in the name of the Organization.

5 CASH AND BANK BALANCES

Cash in hand	2,183,792	-
Cash in bank	3,907,579	22,435,471
	<u>6,091,371</u>	<u>22,435,471</u>

6 ACCRUED EXPENSES

Audit Fee Payable	70,200	70,200
	<u>70,200</u>	<u>70,200</u>

Received against		
Water projects	8.1	205,531,209
Qurbani		24,329,489
Food distribution		30,529,056
Ramzan Iftar Dinner		6,688,410
Construction of mosque		20,305,921
Shelter program		847,400
School		10,582,333
Village Activities		2,398,800
Wheel Chair Distribution		1,798,237
Winter Project		-
Financial Support		1,200,000
Sewing Machine Distribution		2,623,921
Rozgar Rickshaw Distribution		-
Ambulance Project		-
Miscellaneous		10,658,268
		<u>317,493,044</u>
		<u>234,968,899</u>

AUDIT REPORT

SINDH DEVELOPMENT ORGANIZATION NOTES TO THE ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2022

8 EXPENSES

Direct expenses related to

	2022 Rupees	2021 Rupees
Water projects - material and installation charges	143,686,177	121,732,070
Qurbani Projects - Live Animals & labour charges	51,284,000	41,750,000
Food distribution material & labour charges	25,531,550	20,627,589
Mosque (Material & Labour Charges)	21,284,816	6,890,000
Shelter (Material & Labour Charges)	2,150,000	750,000
Sehri Iftari	22,517,030	6,471,554
Winter Project	-	260,000
Financial Support	1,289,806	602,000
School construction	15,989,645	-
Village Activities	1,882,880	-
Wheel Chair Distribution	1,416,500	-
Sewing Machine Distribution	2,149,500	919,500
Rozgar Rickshaw Distribution	-	1,091,500
Ambulance Project	-	1,810,000
Vocational Skill Training Program	10,955,283	-
Other welfare expenses	925,300	949,000
	<u>301,062,487</u>	<u>203,853,213</u>

8.1 Donations- Water Project

	DONATIONS	EXPENSES
Installation of small water hand pumps	73,186,191	57,029,797
Installation of large water hand pumps	97,024,817	62,972,268
Solar submersible pump	30,198,427	21,401,802
Digging and developemnt of water wells / tube wells	4,686,274	2,282,310
Electrical water dispenser / cooler	435,500	-
	<u>205,531,209</u>	<u>143,686,177</u>
2022- Total		
	<u>140,896,142</u>	<u>121,732,070</u>
2021- Total		

9 GENERAL AND ADMINISTRATIVE EXPENSES

Salaries and benefits	11,404,653	8,578,396
Rent, utilities and other office expenses	16,810,618	4,164,002
Survey and donors visit expenses	4,102,603	3,980,111
Audit fee	70,200	70,200
Depreciation	360,000	360,000
	<u>32,748,074</u>	<u>17,152,709</u>

10 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized on 24 DEC 2022 by the Executive Committee of SDO.

11 GENERAL

Figures have been rounded off to the nearest rupee.


CHIEF EXECUTIVE


MEMBER-EC

➤ AUDIT REPORT

SINDH DEVELOPMENT ORGANIZATION NOTES TO THE ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2022

1 LEGAL STATUS AND OPERATION:

Sindh Development Organization (SDO) was registered on 27 November, 2011 as welfare and development Non Government Organization under Society Act of XXI 1860, with the registration Number 591. The office of SDO is situated in City Naudero near Sindh Bank, District Larkana.

The principal activity of SDO is to work for sustainable development and change in the lives of rural communities through social mobilization, advocacy and client centered approach, provision of basic necessities and supports and welfare activities. Currently SDO is mainly working over water projects and also gets engaged in distribution of food, Qurbani etc.

2 STATEMENT OF COMPLIANCE

These Financial Statements have been prepared with in accordance with the approved accounting and financial reporting standards as applicable in Pakistan which includes Revised Accounting and Financial Reporting Standards International for Small Sized Entities (AFRS for SSEs) issued by the Institute of Chartered Accountants of Pakistan (ICAP) and the guidelines of Accounting Standards for Non Profit Organizations issued by ICAP and provisions of Society Act of XXI 1860 and rules of SDO.

3 SIGNIFICANT ACCOUNTING POLICIES:

3.1 ACCOUNTING CONVENTION

These accounts have been prepared under the historical cost convention.

3.2 PROPERTY AND EQUIPMENT

Property and equipment are stated at cost less accumulated depreciation. Cost comprises acquisition and other directly attributable costs. Depreciation is charged to income on reducing balance basis at the rates mentioned in note No. 4. Depreciation is charged from the month in which assets becomes available for use, while no depreciation is charged for the month in which the assets is disposed off.

Maintenance and repairs are charged to statement of revenue and expenditure as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are written off.

The carrying amount of the Company's assets are reviewed at each reporting date to identify circumstances indicating concurrence of impairment loss or reversal of previous impairment losses. If any such indications exist, the recoverable amounts of such assets are estimated and impairment losses or reversal of impairment losses are recognized in the statement of revenue and expenditure. Reversal of impairment loss is restricted to the original cost of the asset.

3.3 CASH AND CASH EQUIVALENT

For the purpose of cash flow statement, cash and cash equivalents include cash in hand and with banks.

3.4 TRADE AND OTHER PAYABLE

Liabilities for trade and other payables are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received.

3.5 PROVISION

Provision is recognized when the company has present, legal or constructive obligation as a result of past events, if it is probable that an outflow of resources will be required to settle the obligation, and reliable estimate of the amounts can be made.

PICTURES' GALLERY



➤ PICTURES' GALLERY



➤ PICTURES' GALLERY



➤ PICTURES' GALLERY

