



ANNUAL REPORT

2023-24

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Those who in charity spend of their goods by night
and by day, in secret and in public, have their
reward with their Lord: on them shall be no fear,
nor shall they grieve.

[Surah Al-Baqarah 2:274]



2023-24

©Sindh Development Organization (SDO), Pakistan.
Annual Report, 2023-24

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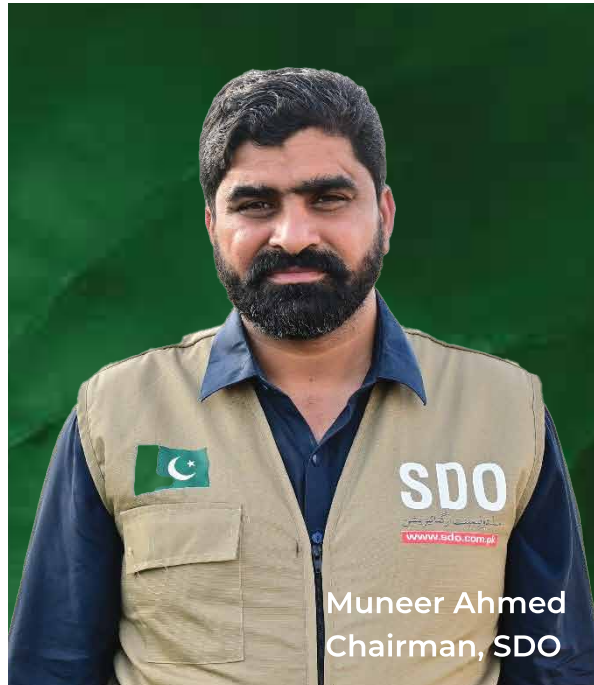
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1 Chairman's Message



Dear friends,

I am immensely proud to share the remarkable progress we have achieved together at SDO during 2023-24. This year, our projects have positively impacted the lives of 415,291 individuals, providing vital support and stability to communities across nine districts in Sindh and one district in Punjab.

I want to extend my heartfelt thanks to our generous donors, dedicated volunteers, and the incredible efforts of our team. Your unwavering commitment has been the driving force behind our success—whether it's offering immediate relief during critical moments or fostering long-term development and empowerment. Every contribution, act of service, and moment of dedication brings us closer to our shared vision of a better world.

Lastly, I want to express our profound gratitude to the individuals and families who benefit from our programs. Your resilience and courage inspire us daily, and we are truly honored to be part of your journey toward recovery and empowerment. Thank you for placing your trust in us and for your prayers.

With your continued support, I am confident we will reach even greater heights in the future. Together, we can build stronger, more resilient communities and bring about lasting, meaningful change for those who need it most.

Thank you for being an essential part of our mission.

2 About Us

The Sindh Development Organization (SDO) is a distinguished non-governmental entity that has been committed to enhancing the quality of human life since its establishment in district Shikarpur in 2011. As a non-profit organization, it operates independently of any religious or political affiliations and is officially registered with the Ministry of Economic Affairs (EAD).

Our core mission revolves around extending a helping hand to communities that have been left disadvantaged due to the harsh realities of poverty and natural disasters within the province of Sindh, Pakistan. Over the past decade, with the invaluable support of our generous donors, SDO has succeeded in making a tangible impact on the lives of countless individuals, effecting positive change through initiatives encompassing food security, water infrastructure, livelihood opportunities, and comprehensive social protection programs that seek to uplift marginalized segments of society.

SDO is distinguished by its active engagement of local communities in both relief and development efforts, which are meticulously designed to empower individuals and restore a sense of dignity to their lives. Our dedicated teams of specialists and volunteers remain steadfast on the ground, ready to respond promptly to a wide spectrum of crises, whether they stem from floods, pervasive poverty, or the far-reaching economic repercussions of destitution.

2.1 Vision

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

2.2 Mission

- 1 To work towards community development, through a comprehensive implementation model. A model that relies upon and strives to provide basic amenities to those in need, to those who cannot afford them.
- 2 SDO is determined to implement activities that spur development in underprivileged areas through social work, research, and awareness.

3 Basic concept of SDO

& its contribution to Sustainable Development Goals (SDGs)

1 NO POVERTY



ECONOMIC EMPOWERMENT

Empowering communities through provision of vocational training, means of sustenance, and necessary support to the needy communities or individuals.

WATER, SANITATION, & HYGIENE

Large and small hand pumps, submersible pumps, agricultural wells, dig wells, and construction of community toilets.

6 CLEAN WATER AND SANITATION



5 GENDER EQUALITY



EMERGENCY RESPONSE

Responding to and catering to all kinds of natural or man-made disasters. As part of its emergency response, it provides cooked meals, first aid, rescue, clean drinking water, and shelter to those in need.



17 SDGs were adopted by all United Nations (UN) member states in 2015 to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030

2 ZERO HUNGER



INFRASTRUCTURE DEVELOPMENT

Construction of Mosques, homes, and schools for the under privileged and disaster affected communities.

11 SUSTAINABLE CITIES AND COMMUNITIES



4 QUALITY EDUCATION



SUBSISTENCE & FOOD SECURITY

Provision of cooked meals, dry rations, fresh Zabiha meat, financial support, winter aid, and fulfill special needs of the special persons.

8 DECENT WORK AND ECONOMIC GROWTH



4 Annual Overview

Lives touched

419,921

Expenses PKR

283.115M

Gilgit Baltistan

Khyber
Pakhtunkhwa

AJK

Punjab

Balochistan

Sindh

Families



46,574

Men



103,929

Women



159,318

Children



156,674

Locations



Punjab

1. Rahim Yar Khan

Sindh

2. Dadu

3. Jacobabad

4. Larkana

5. Malir

6. Qambar Shahdadkot

7. Shikarpur

8. Sukkur

9. Tharparkar

10. Umarkot

5 Water, Sanitation, & Hygiene

Access to clean, affordable, and sustainable water, sanitation, and hygiene (WASH) services is a critical global priority in international development. This is especially emphasized in the first two targets of Sustainable Development Goal 6 (SDG 6), which highlight the urgent need to address these challenges. At SDO, our core mission is centered on implementing water projects aimed at improving both the availability and quality of water for communities in water-scarce regions of Pakistan specifically in Sindh. Our efforts are driven by a commitment to ensuring that these underserved areas gain reliable access to essential water resources.

Lives touched	Expenses PKR	Districts
163,530	127.38M	07



5.1 Water handpumps

One of our key efforts has been installing hand pumps in areas facing severe water shortages, significantly improving access to clean water for thousands of residents. Through our water projects, we've successfully installed 2,774 small hand pumps across four districts, along with 816 large hand pumps and 104 extra-large hand pumps in three other districts. These installations have not only brought much-needed water access to these communities but have also alleviated the daily burden of water collection, improved health conditions, and empowered local residents to focus on other aspects of their livelihoods and well-being.



Small handpumps



Large handpumps



Extra large handpumps

5.2 Agricultural tubewells

In Shikarpur district, the installation of three agricultural tube wells has been crucial in helping local farmers. These wells allow farmers to water their large crop fields more effectively. Additionally, they provide a much-needed source of drinking water for the nearby communities living close to the farmlands.





5.3 Solar submersible pumps

In the overcrowded and water-deprived areas of Tharparkar and Sukkur districts, the SDO set up 17 solar-powered water pumps with storage tanks. The goal is to create a lasting and dependable water supply for local people. Additionally, maintenance work was carried out on solar systems at 38 locations in Tharparkar

District. Thanks to these efforts, residents now have easier access to water, significantly reducing the strain on women and children who used to spend long hours walking to faraway places to collect it.

5.4 Digging wells

The digging of 25 water wells in District Rahimyar Khan in Punjab is a remarkable achievement by SDO. This action addresses the severe water shortage that has troubled these areas for many years. Providing dependable access to clean drinking water and a renewed sense of hope, these wells bring much-needed relief to local communities.



Journey to safe water and a healthier life

Ms. Gul Bahar, faced a daily struggle to provide clean water for her family, walking 3 kilometers from her home to fetch water from a distant river. Unfortunately, the water she collected was often unsafe, leading to frequent illness for her children due to waterborne diseases. This exhausting routine not only took up much of her time but also put her family's health at constant risk. After our team learned about her situation, a handpump was installed at her home, drastically changing her life.

With easy access to clean water, she no longer has to make long distant trips, and her children are much healthier now. Her time spent fetching water has been devoted to caring for her household and family, allowing her to focus on her children's well-being. In her heartfelt thanks to SDO, she mentions how their lives have been truly transformed by this great cause.



6 Food Subsistence

This year, our teams extended support to vulnerable communities across six districts, delivering food packs filled with essential dry rations. Alongside our core efforts of providing dry rations, cooked meals, Iftar during Ramadan, and Eid gifts, we also launched the Qurbani project. This initiative brought the joy of Eid ul Adha to life by offering fresh Zabiha meat to those in need, ensuring everyone could share in the blessings of the occasion.

Lives touched	Expenses PKR	Districts
252,204	82,63M	07



6.1 Cooked meals

SDO has launched a heartfelt initiative in Shikarpur and Larkana by setting up distribution points to provide cooked meals to those in need. Through this generous effort, 1,000 individuals have received nourishment and support, making a real difference in the lives of the underprivileged.



Additionally, SDO extended a lifeline to the most deserving families in Tharparkar by delivering warmth and nourishment this winter. Our teams worked tirelessly to prepare and serve cooked meals to 2,000 individuals, ensuring they had access to fresh food. Further, we distributed essential food parcels to 1,000 families, helping them meet their daily needs.





6.2 Ramadan activities

During the holy month of Ramadan, SDO showed deep compassion by distributing food parcels to 9,062 families across six districts. Their generosity went beyond just providing food—SDO also organized Iftar meals, bringing together 9,000 people in Shikarpur and Larkana to break their fasts in a spirit of community and care.

6.3 Qurbani project

In Shikarpur and Larkana, during the blessed occasion of Eid ul Adha, SDO carried out the sacrifice of 373 goats and cows, capturing the spirit of devotion and giving that defines the festival. The fresh meat from this sacrifice was shared with 14,920 families, allowing them to partake in the joy and blessings of Eid.



7 Infrastructure Development

Our construction projects for disadvantaged and disaster-hit communities are a meaningful effort, offering hope, stability, and new opportunities to those in need. These projects go beyond simply building places for worship, homes, and schools—they stand as powerful symbols of resilience and the enduring strength of community.



7.1 Construction of Mosques

The construction of seven mosques in Dadu and Sukkur showcases dedication to uplifting the community and enriching their spiritual lives. As a sacred space for prayer, contemplation, and community gathering, these mosques foster unity and spiritual growth among residents.



7.2 Home rehabilitation project

During 2022-23, SDO built 56 homes for families in flood-affected areas as part of rehabilitation efforts. But our work doesn't stop at just providing shelter – we continue to ensure these homes are maintained over time. This year, after receiving a request from a resident in Larkana, we promptly responded by offering maintenance support to the family, reaffirming our commitment to their well-being.



8 Economic Empowerment

Providing resources and skills to communities makes them more capable of not just surviving but flourishing as well. Through our economic empowerment programs, we have launched several initiatives to uplift both individuals and the broader community. These efforts include distributing rickshaws, supplying essential tools like sewing machines for a sustainable income, offering vocational training courses, and providing much-needed financial support. Additionally, we provide wheelchairs to those in need, enabling them to become more independent.

Lives touched	Expenses PKR	Districts
1,725	37.135M	08



8.1 Livelihood support

The distribution of 108 rickshaws across Dadu, Shikarpur, Larkana, Qambar Shahdadkot, and Jacobabad has transformed the lives of 108 families, providing them with a stable source of income and financial stability. This initiative has strengthened the local economy, encouraged small-scale entrepreneurship, and fostered hope and resilience in the community.



By empowering these families, the project has boosted social and economic development in these regions, improving connectivity, trade, and access to essential services. Beyond poverty alleviation, it has enhanced overall well-being and economic prospects.



We are deeply grateful to the donors whose generosity made this project possible, creating lasting change and offering brighter futures for those in need.



Reviving Livelihoods

A story of Ishfaq Ahmed

Ishfaq Ahmed, a resident of Shikarpur, was facing enormous financial difficulties, struggling to support his family. With limited income sources and mounting responsibilities, especially with his ailing mother and children who needed to attend school, he felt disheartened and hopeless. Our team at SDO approached him as part of their livelihood project, which led to a positive turn in his situation. Understanding his plight, he was provided with a Qingqi rickshaw, offering him a lifeline to a sustainable income. Equipped with this new source of livelihood, he quickly started earning well, bringing stability to his household.

He was able to give his mother the treatment she desperately needed and enroll his children in school because of the earnings from his rickshaw. The transformation in his life has brought him immense happiness and peace of mind, and he is deeply grateful to SDO for their support. Ishfaq now feels empowered and prays for the SDO and the donor Anzal Begum, recognizing the life-changing impact the rickshaw has had on his family's well-being.



A story of Hubdar Ali

Hubdar Ali Jagirani, from Village Ghulam Rasool Kehar in Larkana, struggled to support his family of ten as the sole earner. Working as a hotel waiter on daily wages, he faced constant uncertainty, unsure if he'd have work the next day. This financial instability made it difficult to meet even basic needs.

To address challenges like Hubdar's, the Sindh Development Organization (SDO) and Anzal Begum Foundation launched a livelihood project, offering rickshaws to daily wage earners to provide a stable income. Hubdar was selected for this project, receiving a rickshaw that changed his life. He now offers transport services, earning a consistent income that ensures his family's well-being.

An audit confirmed the project's positive impact, with Hubdar expressing gratitude for the newfound stability and dignity his work provides. His mother shared her relief as well, noting how the family no longer worries about their next meal. His children can now focus on school, with hope for a brighter future. The Livelihood Project has not just provided a vehicle; it has provided a pathway to a better future for Hubdar and his family.



A story of Lal Bux

As a father of three, Lal Bux was struggling to earn enough to feed his family. Many nights, he worried that his wife and children would go to bed hungry, and this left him disheartened. His hope was rekindled when he learned that Sindh Development Organization (SDO) was providing chingchi rickshaws to deserving individuals as part of their livelihood project. Seeing this as a potential lifeline, Bux reached out to SDO for assistance. As a result of our comprehensive assessment, our team recognized his need for a Qingqi rickshaw and provided it to him, giving him the opportunity to turn his family's fortune around.

Now, Lal Bux's life has turned around. As a result of his new rickshaw, he earns enough to ensure his family has good food every day, and his children are finally able to attend school, something he had long desired. Jigsaw's contributions were crucial to making this project possible. Having been provided with the means to improve his family's life, Shabbir sincerely thanks SDO and its supporters for their support.



A story of Sahab Din

Sahab Din was in a desperate situation, struggling to make ends meet with no stable source of income. With no bread or butter to feed his family, he found himself on the roadside, begging strangers in a last-ditch effort to survive. His life seemed to have hit rock bottom when the Sindh Development Organization (SDO) came across his plight. After conducting a thorough assessment of his circumstances, our team recognized his need for sustainable support and provided him with a Qingqi rickshaw, offering him a dignified way to earn a living.

With the rickshaw now in his possession, Sahab Din began using it to transport children to and from school, quickly establishing a reliable source of income. His days of begging are far behind him, and his financial stability has brought peace to his household. Today, he is overjoyed and filled with gratitude for SDO, regularly offering prayers for the organization and the donor Thara Welfare Trust. He now feels empowered, proud to provide for his family with honor, and deeply thankful for the life-changing opportunity that SDO and its donors have given him.



8.2 Financial support

In these tough times, we've reached out with a helping hand, providing financial support to 14 families in Larkana, Shikarpur, and Malir districts. Understanding the economic struggles many are facing; this initiative offers crucial relief and a much-needed boost to those having difficulty making ends meet.



8.3 Vocational trainings

Through our vocational training programs, we've positively impacted 450 women across Qambar Shahdadkot, Shikarpur, Tharparkar, and Larkana districts. Our centers have become vital for skill development, offering diverse courses such as CIT, embroidery, early childhood education, and beautician training. The skills they acquire enhance their employability and allow them to become self-sufficient. Equipped with these abilities, these women are better positioned to support their families and contribute to a more sustainable and independent life.



8.4 Distribution of wheelchairs

Providing wheelchairs to individuals with special needs has been a life-changing and empowering act. By distributing 50 wheelchairs in Larkana and Shikarpur, we've helped these individuals break through physical limitations and become more active participants in their communities.

This effort has made a real difference, not just for those who received the wheelchairs but for the community as a whole. With increased mobility, these individuals can now access education, healthcare, and work opportunities that were previously out of reach. This doesn't just improve their lives—it helps their families and strengthens the local economy as well.

By making it easier for them to engage in everyday life, we're also fostering a more inclusive community where everyone has a chance to contribute. It's a small step toward a world where people with disabilities are not just supported but celebrated for the unique strengths they bring to our society.



8.5 Distribution of sewing machines

The distribution of 50 sewing machines to women in Larkana and Shikarpur has been a transformative step toward empowering them and improving their lives. With these machines, they can develop sustainable livelihoods, supporting their families with dignity and independence while promoting gender equality in their communities.



These tools enable women to meet the clothing needs of their families and neighbors, generating vital income through tailoring. The selection process focused on widows and those with minimal income, ensuring support reaches those in greatest need, along with basic training to enhance their skills.

The impact of this initiative has been profound. It fosters a sense of independence and self-worth among beneficiaries, allowing them to actively contribute to their local economies. This project reflects our commitment to empowering vulnerable populations and helping them take control of their futures.



8.6 Enterprise development

Under the enterprise development initiative, SDO has transformed the lives of 20 families, empowering them to achieve sustainable livelihoods. By providing the necessary tools and resources, SDO helped these families establish 10 grocery shops and 10 vegetable carts, enabling them to build their own businesses. This initiative not only supports local commerce but also fosters long-term independence for the participants.



The impact extends beyond financial stability; it boosts local economies by providing essential goods and services and promotes community pride as residents support one another's enterprises. As families gain experience in managing their businesses, they become more confident and capable, enhancing their overall quality of life. This newfound independence allows them to invest in their children's education and health, ultimately building resilient communities where families can thrive.



A new start to a better livelihood

Asad Ali, a resident of Dadu, was struggling to make a living selling fruits and vegetables in the city. Every day, he would bring fruits and vegetables from the wholesale market, but without proper means of transport, he had to carry the heavy load on his head. This made his work exhausting and limited how much he could sell, leaving him with meager earnings and a constant struggle to support his family. When our team learned about his situation, they stepped in to help. SDO provided him with a fruit cart, giving him a more efficient and dignified way to run his business.

In addition to the cart, SDO also supplied him with a large quantity of fruits and vegetables to kickstart his improved livelihood. With the cart, Asad can now sell more produce, attract more customers, and earn a better income. His work has become easier, and he is finally able to support his family without the physical strain he used to endure. He is extremely grateful to SDO for the life-changing support, as it has empowered him to grow his business and improve his family's well-being.

From struggle to stability

Muhammad Ellahi, a resident of Dadu, faced significant challenges in earning a livelihood. He was selling small items like candies and cookies by the roadside, sitting on a sheet spread on the ground, with no proper shop to operate from. His earnings were minimal, making it difficult to provide for his family. When our team learned about Ellahi's situation, they offered him the chance to turn his life around. SDO provided him with a fully equipped grocery shop, complete with essential items to sell, offering him a sustainable path to financial stability.

With the new grocery shop set up, his situation improved dramatically. He now has proper space to conduct his business and a variety of products to offer his customers. His earnings have increased significantly, allowing him to better support his family. He is deeply thankful to SDO for this incredible opportunity and prays for the organization and the donors who made it possible. The grocery shop has not only brought financial stability to his household but also restored his dignity and hope for a better future.



9 Our Collaboration

Without the support of the Government, 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!



10 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, 2024**, and the statement of income and expenditure 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 Surplus for the year then ended in accordance with the accounting and reporting standards as applicable in Pakistan.

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 Organization 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

Executive Committee 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.

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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 Organization'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 Organization'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 Organization 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 Executive Committee of the Organization 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: 28/06/2024
 UDIN: AR202410266NrWhSEcyT

**SINDH DEVELOPMENT ORGANIZATION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024**

	Note	2024 Rupees	2023 Rupees
ASSETS			
NON- CURRENT ASSETS			
Fixed Assets	4	2,718,739	-
CURRENT ASSETS			
Cash and bank balance	5	3,220,527	4,851,364
		<u>5,939,266</u>	<u>4,851,364</u>
EQUITY AND LIABILITIES			
Surplus of income and expenditure		5,847,466	4,781,164
CURRENT LIABILITIES			
Accrued expenses	6	91,800	70,200
		<u>5,939,266</u>	<u>4,851,364</u>

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


 CHIEF EXECUTIVE


 MEMBER-EC

SINDH DEVELOPMENT ORGANIZATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024 Rupees	2023 Rupees
INCOME			
Donations	7	279,348,857	395,256,930
Gain on sale of fixed assets - vehicle		-	720,000
		<u>279,348,857</u>	<u>395,976,930</u>
EXPENDITURE			
Welfare and development expenses	8	(249,161,239)	(375,898,896)
General and administrative expenses	9	(29,028,836)	(22,575,525)
Bank charges and withholding taxes		(92,480)	(302,516)
		<u>(278,282,555)</u>	<u>(398,776,937)</u>
Surplus of income over expenditure		<u>1,066,302</u>	<u>(2,800,007)</u>
Accumulated surplus brought forward		4,781,164	7,581,171
Accumulated surplus carried forward		<u><u>5,847,466</u></u>	<u><u>4,781,164</u></u>

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


CHIEF EXECUTIVE


MEMBER-EC

SINDH DEVELOPMENT ORGANIZATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2024

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

3 SIGNIFICANT ACCOUNTING POLICIES:

3.1 ACCOUNTING CONVENTION

These accounts have been prepared under the historical cost convention.

3.2 FIXED ASSETS

Fixed assets 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 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.

3.4 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.

**SINDH DEVELOPMENT ORGANIZATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2024**

3.5 REVENUE

Donations are recorded on receipt basis.

3.6 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.

**SINDH DEVELOPMENT ORGANIZATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2024**

4

	30-Jun-24			30-Jun-23	
	Furniture and Fixture	Office and IT Equipment	Vehicles	Total	Total
	Rupees				
Net carrying value basis					
Opening assets written back	235,917	552,182	-	788,099	1,560,000
Additions	414,000	2,003,199	-	2,417,199	-
Disposal					1,380,000
Cost	-	-	-	-	(3,000,000)
Depreciation	-	-	-	-	1,620,000
	-	-	-	-	(1,380,000)
Depreciation for the year	(87,138)	(399,421)	-	(486,559)	(180,000)
Closing Carrying value	562,779	2,155,960	-	2,718,739	-
Gross carrying value basis					
Cost	726,000	2,819,699	-	3,545,699	-
Accumulated depreciation	(163,221)	(663,739)	-	(826,960)	-
	562,779	2,155,960	-	2,718,739	-
Depreciation rates	15%	15% - 20%			

**SINDH DEVELOPMENT ORGANIZATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2024**

5 CASH AND BANK BALANCES

Cash in hand	2,100,000	2,100,000
Cash in bank	1,120,527	2,751,364
	<u>3,220,527</u>	<u>4,851,364</u>

6 ACCRUED EXPENSES

Audit Fee Payable	91,800	70,200
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7 DONATIONS

Received against		
Water projects	8.1 148,381,041	125,108,928
Flood relief	-	75,898,431
Qurbani	18,358,157	19,906,777
Food distribution	56,106,677	80,406,311
Ramzan Iftar Dinner	-	12,867,187
Construction of mosque	12,192,937	4,450,759
Shelter / Recovery and rehabilitation	310,000	37,407,006
School	-	982,966
Village Activities	-	1,363,750
Wheel Chair Distribution	824,842	581,897
Winter Project	-	5,975,707
Financial Support	-	3,072,464
Sewing Machine Distribution	749,857	-
Rozgar Rickshaw Distribution	34,088,610	7,184,778
Vocational training	4,899,821	10,791,575
Sindh solar energy	2,595,946	3,874,950
Eid gifts	-	1,819,444
Sadqa goats	-	2,850,000
Miscellaneous	840,969	714,000
	<u>279,348,857</u>	<u>395,256,930</u>

8 EXPENSES

Direct expenses related to		
Water projects - material and installation charges	8.1 123,005,806	114,740,875
Flood Emergency Projects	-	58,724,431
Qurbani Projects - Live Animals & labour charges	27,603,370	23,521,700
Food distribution material & labour charges	52,251,509	40,618,217
Mosque (Material & Labour Charges)	7,236,500	11,808,837
Shelter / Recovery and rehabilitation	106,720	42,552,449
Ramzaan Food / Sehri and Iftari	1,822,092	60,122,202
Winter Project	6,269,992	3,954,000
Financial Support	1,419,250	2,855,000
Village Activities	-	200,000
Wheel Chair Distribution	818,000	345,000
Rozgar schemes	28,177,000	5,515,000
Vocational Skill Training Program	451,000	1,668,664
Sindh Solar Energy	-	1,585,200
Eid gifts	-	1,432,340
Goats and sadqa	-	5,687,056
Other welfare expenses	567,925	567,925
	<u>249,161,239</u>	<u>375,898,896</u>

SINDH DEVELOPMENT ORGANIZATION
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 2024

	DONATIONS Rupees	EXPENSES Rupees
8.1 Donations- Water Project		
Installation of small water hand pumps	69,935,830	54,296,249
Installation of large and extra large water hand pumps	64,520,859	55,065,208
Solar submersible pump	10,023,452	9,569,689
Digging and developmnt of water wells / tube wells	3,900,900	4,074,660
2024- Total	<u>148,381,041</u>	<u>123,005,806</u>
2023- Total	<u>125,108,928</u>	<u>114,740,875</u>
	<u>2024</u>	<u>2023</u>
	Rupees	Rupees
9 GENERAL AND ADMINISTRATIVE EXPENSES		
Salaries and benefits	10,790,732	11,892,621
Rent, utilities and other office expenses	8,613,415	10,182,704
Donor name plaques, survey and donors visit expenses	3,451,380	-
Audit fee	91,800	70,200
Report writing	5,344,950	-
Consultancy	250,000	250,000
Depreciation	486,559	180,000
	<u>29,028,836</u>	<u>22,575,525</u>

SINDH DEVELOPMENT ORGANIZATION
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED JUNE 30, 2024

10 DATE OF AUTHORIZATION FOR ISSUE
 These financial statements have been authorized on 26 SEP 2024 by the Executive Committee of SDO.

11 GENERAL
 Figures have been rounded off to the nearest rupee.


 CHIEF EXECUTIVE


 MEMBER-EC