SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
Audited Financial Statements
For the year ended 30 June 2024

Independent Auditor's Report

To the Board Members of Sustainable Social Development Organization

Opinion

We have audited the financial statements of Sustainable Social Development Organization ("The Society"), which comprises the statement of financial position as at June 30, 2024, the statement of income and expenditure 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 Sustainable Social Development Organization as at June 30, 2024 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 Board Members 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 Board Members 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 Members 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 Members are 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. 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 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.

Other Matter

The financial statements of Sustainable Social Development Organization for the year ended June 30, 2023, were audited by Muhammad Usman Akram & Co. Chartered Accountants, who expressed an unmodified opinion on those statements on October 09, 2023

Chartered Accountants
Engagement Partner Zain Rashid
Islamabad.
Date: 07/10/2024
UDIN: AR202410782dBTLeGkiQ

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	NOTE	2024 Rupees	2023 Rupees
ASSETS			
Non - Current Assets			
Property and equipment	4	7,731,696	4,462,013
Current Assets			
Advances, deposits and other receivables	5	3,803,268	3,549,748
Cash and bank	6	986,637	13,094
		4,789,905	3,562,842
TOTAL ASSETS		12,521,601	8,024,855
FUNDS AND LIABILITIES			
FUNDS			
Restricted fund	7	3,701,023	(2,787,141)
General Fund	8	(9,319,767)	(6,399,127)
		(5,618,744)	(9,186,269)
Non - Current Liabilities			
Employees Contributory Fund	9	1,966,000	2,346,000
		1,966,000	2,346,000
Current Liabilities			
Accrued and other liabilities	10	16,174,345	14,865,124
		16,174,345	14,865,124
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL FUNDS AND LIABILITIES		12,521,601	8,024,855

The annexed notes 1 to 21 form an integral part of these financial statements.

Executive Director

Finance Secretary

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2024

	NOTE	2024 Rupees	2023 Rupees
INCOME			
Grants - Restricted	12	102,814,157	95,397,163
Grants - Unrestricted	13	8,924,588	4,297,213
Other income	14	2,129,715	82,000
		113,868,460	99,776,376
EXPENDITURE			
Project expenses	15	(106,298,067)	(95,397,163)
General and administrative expenses	16	(10,491,033)	(7,720,685)
		(116,789,100)	(103,117,848)
DEFICIT FOR THE YEAR		(2,920,640)	(3,341,472)

The annexed notes 1 to 21 form an integral part of these financial statements.

Executive Director

Finance Secretary

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023
	Rupees	**Rupees**
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit for the year	(2,920,640)	(3,341,472)
Adjustment for:		
Depreciation	1,207,717	1,252,952
	1,207,717	1,252,952
	(1,712,923)	(2,088,520)
Changes in Working Capital		
(Increase) / Decrease in Current Assets		
Advances, deposits and receivables	(253,520)	586,326
Increase / (Decrease) in Current Liabilities		
Accrued and other liabilities	1,309,221	11,254,429
	1,055,701	11,840,755
Net cash (outflow) / inflow from operating activities	(657,222)	9,752,235
Employee Contributory fund	(380,000)	1,210,000
Net cash (outflow) / inflow from operating activities	(1,037,222)	10,962,235
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Property and equipment		
Additions in property and equipment	(4,477,400)	(1,966,136)
Net cash (outflow) / inflow from investing activities	(4,477,400)	(1,966,136)
CASH FLOWS FROM FINANCING ACTIVITIES		
Additions in Restricted Funds	114,573,059	79,457,975
Payments from Restricted Funds	(108,084,894)	(99,694,376)
Net cash (outflow) / inflow from financing activities	6,488,165	(20,236,400)
Net increase / (decrease) in cash and cash equivalents	973,543	(11,240,301)
Cash and cash equivalent at the beginning of the year	13,094	11,253,395
Cash and cash equivalent at the end of the year	**986,637**	**13,094**

The annexed notes 1 to 21 form an integral part of these financial statements.

Executive Director

Finance Secretary

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

1 LEGAL STATUS AND OBJECTIVES

Sustainable Social Development Organization (SSDO) was registered on March 13, 2015 as non-profit organization under "Societies Registration Act 1860".

The main objects of the organization are to ensure citizens rights by fostering purposeful and responsive legislation, law enactment, stakeholders empowerment, good governance and service delivery.

The registered office of the organization is located at Office # 901, 9th Floor, Green Trust Tower, Jinnah Avenue, Blue Area, Islamabad.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of the Accounting Statndards for Not for Profit Organizations issued by Institute of Chartered Accountants of Pakistan (ICAP).

2.1 BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention.

2.2 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pakistan Rupee (Rs. / Rupees) which is the organizational functional currency.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 PROPERTY, PLANT & EQUIPMENT

Initial recognition

All items of property, plant and equipment are initially recorded at cost.

Subsequent Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment loss (if any).

Depreciation

Depreciation is charged using the straight line method over the estimated useful life of an asset, as specified in note 4 of the financial statements. Depreciation on additions is charged in the month in which the asset is available for use and on disposals up to the preceding month of disposal.

Disposal

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised as other income in the statement of profit or loss.

Judgment and estimates

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.

3.2 ADVANCES, DEPOSITS & OTHER RECEIVABLES

Advances, deposits, and other receivables are recognized and carried at their original invoiced amount, which represents the fair value of the consideration to be received in the future, less any provision for doubtful amounts. Loss allowances are measured at amortized cost and are deducted from the gross carrying amount.

3.3 CASH & CASH EQUIVALENTS

Cash and cash equivalents are carried in the balance sheet at cost. For the purpose of a cash flow statement, cash and cash equivalents include cash in hand and with banks and short-term bank finances. The fair value of cash and cash equivalents approximate their carrying amount.

3.4 FUND ACCOUNTING

General Funds

General funds are funds which are available for use at the discretion of the organization in furtherance of the general objectives and which have not been designated for other purposes.

Restricted Funds

Restrcited Funds is subject to externally imposed stipulations that specify the purpose for which the contributions is to be used.

3.5 ACCRUED & OTHER LIABILITIES

Accrued and other liabilities payable are carried at cost which is the fair value of the consideration to be paid in future for goods and services received.

3.6 INCOME

Restricted Grants

Restricted Grants received for specific pupose are deferred when received and charged to income to the extent of actual expenditure occurred. Unspent portion of such grants are reflected as restricted fund in the statement of financial position.

Unrestricted Grants

Grants transferred to SSDO for general purpose are treated as unrestricted grants. This fund is used for meeting the operational expenses of the organization.

3.7 OTHER INCOME

Other Income comprises income from consultancy services provided by the organization. This income is recognized in the Income and Expenditure Statement when the services are rendered. The income is measured at the fair value of the consideration received or receivable on an accrual basis.

3.8 EXPENDITURE

Expenses that are incurred in the normal operations of the organization are classified as general and administrative expenses. All expenses that relate to a specific project are charged to programme expenses.

3.9 RELATED PARTY TRANSACTIONS

Transactions with related parties are carried out in the normal course of business carried-out on mutually agreed terms. The organization place before board members to approve related party transactions.

3.10 FINANCIAL INSTRUMENTS

All the financial assets and liabilities are recognized at the time when the organization becomes a party to the contractual provisions of the instrument. The organization derecognizes a financial asset or a portion of a financial asset when, and only when, the enterprise loses control of the contractual rights that comprise the financial asset or portion of the financial asset. While financial liability or part of a finnacial liability is derecognized from the balance sheet, when and only when it is extinguished, i.e. when the obligation specified in the contract is discharged, cancelled or expired.

Financial Assets

Financial assets are investment in associates, long term loans and advances, trade debts, short term loans and advances, other receivable and cash and bank balances. These are initially recognized at its cost which represent the fair value of consideration given for it and subsequent to initial recognition financial assets are carried at cost, if fair value is not materially different at balance sheet date.

Financial Liabilities

Financial liabilities are classified according to the substance of the contractual agreements entered into. Significant financial liabilities are long term loans, short term finances, obligation under finance lease, trade and other payables. All financial liabilities are initially at cost, which represent fair value of the consideration received at initial recognition. After initial recognition, financial liabilities held for trading are carried at fair value and all other financial laibilities are measure at amortized cost.

4 Schedule of Property and equipment

2024

Description	COST				Rate	DEPRECIATION				WDV as at June 30, 2024
	As at July 01, 2023	Additions	(Deletions)	As at June 30, 2024		As at July 01, 2023	For the year	Deletion / Adjustment	As at June 30, 2024	
Furniture and fixtures	2,048,478	3,949,400	-	5,997,878	20%	1,130,631	253,179	-	1,383,810	4,614,068
Office equipment	2,862,660	140,000	-	3,002,660	20%	780,193	418,827	-	1,199,020	1,803,640
Computer & IT equipment	3,331,516	388,000	-	3,719,516	33%	1,869,817	535,711	-	2,405,528	1,313,988
2024	**8,242,654**	**4,477,400**	-	**12,720,054**		**3,780,641**	**1,207,717**	-	**4,988,358**	**7,731,696**
2023	**6,276,518**	**1,966,136**	-	**8,242,654**		**2,527,689**	**1,252,952**	-	**3,780,641**	**4,462,013**

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024 Rupees	2023 Rupees
5 Advances, deposits and receivables			
Advances to Staff		90,960	33,510
Advances to Suppliers		1,369,994	1,432,500
Advance to executive director		27,394	394,232
Advance tax		519,097	519,097
Security Deposits		816,750	286,500
Prepayments		806,493	811,329
Other Receivables		172,580	72,580
		3,803,268	3,549,748

	Note	2024 Rupees	2023 Rupees
6 Cash and bank			
Cash at bank			
Current Accounts		950,619	9,738
Cash in hand		36,018	3,357
		986,637	13,095

7 Restricted Funds

Project	Balance as at July 01, 2023	During the year	Transferred to Unrestricted Funds	Balance excluding Unrestricted Funds	Expended During the year	Balance after Expenses	Balance as at June 30, 2024
	A	B	C	D = B - C	E	F = D - E	H = A + F - G
Trafficking in Person **(USG-TIP) -** U.S. Department of States	3,429,312	49,451,104	3,706,988	45,744,116	47,955,856	(2,211,740)	1,217,571
Community Peace Initiative **(USG-CPI) -** U.S. Department of States	(6,441,526)	17,857,347	860,527	16,996,820	5,705,322	11,291,498	4,849,971
Women's Enjoyment of Rights , Empowerment and Leadership **(WRL) -** Trust for Democratic Education and Accountability	(1,147,820)	3,258,618	-	3,258,618	1,202,933	2,055,685	907,865
Enhancing Women Access to Market **- (EWAM)**	(714,340)	-	-	-	-	-	(714,340)
Electoral Quality and Inclusiveness in Pakistan **(EQUIP) -** Trust for Democratic Education and Accountability	(74,809)	7,230,065	-	7,230,065	7,392,658	(162,593)	(237,402)
Amplifying Women's Voices in Migration Decision Making project **(SEEFAR) -** SEEFAR Foundation	-	6,760,600	-	6,760,600	5,484,655	1,275,946	1,275,946
Promoting Legal Migration, Dismantling Illegal Pathways - Pakistan. **(MIG) -** Foreign, Commonwealth & Development Office	-	9,296,646	-	9,296,646	9,624,663	(328,017)	(328,017)
Community Awareness Sessions for the Counter Trafficking Project in Quetta & Sialkot **(IOM-MIG) -** International Organization for Migration	-	5,725,685	-	5,725,685	7,003,839	(1,278,154)	(1,278,154)
Youth for civic action and reporting on climate change through citizen journalism in Pakistan **(YCARCC) -** Common Wealth Foundation	1,545,339	10,875,494	-	10,875,494	15,189,386	(4,313,892)	(2,768,553)
Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan **(CFTFK) -** Tobacco-Free Kids Action Fund	616,703	4,117,500	703,222	3,414,278	3,254,846	159,433	776,136
Total	**(2,787,141)**	**114,573,059**	**5,270,737**	**109,302,322**	**102,814,157**	**6,488,165**	**3,701,023**

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

		Note	2024 Rupees	2023 Rupees
8	**General fund**			
	Opening balance		(6,399,127)	(3,057,656)
	Surplus/(Deficit) for the year		(2,920,640)	(3,341,472)
	Closing balance		(9,319,767)	(6,399,127)

9 Employees Contributory Fund

Employee contributory fund is a retirement benefit created by SSDO for its employees. It comprises of contribution by SSDO equivalent to the deduction made from employees' salary for the same.

		2024 Rupees	2023 Rupees
10	**Accrued and other liabilities**		
	Payable to Staff	664,305	38,368
	Payable to Suppliers	11,773,958	12,898,427
	Audit fee payable	274,505	250,000
	Withholding tax payable	479,797	580,694
	Salaries Payable	2,884,366	997,375
	Accrued expenses	61,260	61,260
	EOBI Payable	36,154	39,000
		16,174,345	14,865,124

11 Contingencies and commitments

There are no contingencies and commitments as at June 30, 2024 (2023:nil).

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024 Rupees	2023 Rupees
12 Grants - Restricted			
Trafficking in Person (TIP) - U.S Department of State		47,955,856	53,133,906
Community Peace Initiative (CPI) - U.S Department of State		5,705,322	21,710,381
Youth for civic action and reporting on climate change through citizen journalism in Pakistan (YCARCC) - Common Wealth Foundation		15,189,386	6,560,661
Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan(CFTFK) - Tobacco-Free kids International Grant		3,254,846	7,503,483
Women's Enjoyment of Rights , Empowerment and Leadership (WRL) - Trust for Democratic Education and Accountability		1,202,933	2,185,724
Enhancing Women Access to Market (EWAM)		-	91,600
Electoral Quality and Inclusiveness in Pakistan (EQUIP) - Trust for Democratic Education and Accountability		7,392,658	4,211,408
Amplifying Women's Voices in Migration Decision Making (SEEFAR) -SEEFAR Foundation		5,484,655	-
Promoting Legal Migration, Dismantling Illegal Pathways - Pakistan. (BHC-MIG) - Foreign, Commonwealth & Development Office		9,624,663	-
Community Awareness Sessions for the Counter Trafficking Project in Quetta & Sialkot (IOM-MIG) - International Organization for Migration		7,003,839	-
		102,814,157	95,397,163
13 Grants - Unrestricted			
Transferred from Restricted Funds	7	5,270,737	4,298,019
SEEFAR Foundation		1,536,328	-
Trust for Democratic Education and Accountability		727,523	-
International Organization for Migration		1,390,000	-
Balance of completed projects transferred to SSDO		-	(806)
		8,924,588	4,297,213
14 Other income			
Consultancy fee	14.1	2,129,715	80,000
Membership fee		-	2,000
		2,129,715	82,000

14.1 The organization provides consultancy services to enhancing police responsiveness and protection for religious minorities.

15 Project expenses

2023

Associated With	Restricted							
Account Heads	Trafficking in Person	Community Peace Initiative	Youth for civic action and reporting on climate change through citizen journalism in Pakistan	Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan	Electoral Quality and Inclusiveness in Pakistan	Women's Enjoyment of Rights , Empowerment and Leadership	Enhancing Women Access to Market	Total
Salaries and employee benefits	16,589,768	8,584,232	3,749,225	3,651,386	3,449,956	1,625,250	65,000	37,714,817
Training arrangements	13,809,995	8,298,412	579,190	1,478,981	29,000	250,018		24,445,596
Travelling	11,592,960	2,238,254	531,039	1,330,658	98,559	139,707	19,000	15,950,177
Consultancy and professional fees	2,253,122	885,302	710,000	49,318	-	-	-	3,897,742
Training material	5,881,823	187,455	97,681	146,490	4,200	18,930	-	6,336,579
Event & training coverage	865,000	69,643	5,000					939,643
Office rent	309,000	543,600	370,800	113,300	268,260	30,900	6,600	1,642,460
Stipend	285,000	60,000	-	155,000	-	-	-	500,000
Utilities expenses	85,252	250,023	138,047	83,597	96,633	86,532	-	740,084
Volunteer cost	-	-	-	-	120,000	-	-	120,000
Office supplies	477,426	298,670	750	265,212	101,883	13,896	-	1,157,837
Communication costs	70,733	74,613	1,400	15,439	42,567	17,360	1,000	223,112
Meals and entertainment	123,672	176,881	18,479	121,640	-	2,571	-	443,243
Repair and maintainance	8,154	5,436	160,000	-	-	-	-	173,590
Honourarium	160,667	-	-	-	-	-	-	160,667
Venue rentals	500,000	-	120,000					620,000
Postage & carriage	97,270	23,623	640	3,072	350	560	-	125,515
Meeting & conference	19,320	-	-	-	-	-	-	19,320
Fee & subscriptions	-	11,179	78,410	-	-	-	-	89,589
Bank charges	4,744	3,058		89,390	-	-	-	97,192
Total	**53,133,906**	**21,710,381**	**6,560,661**	**7,503,483**	**4,211,408**	**2,185,724**	**91,600**	**95,397,163**

15 **Project Expenses**

	2024										
Associated with	Unrestricted	Restricted									
Account Heads	SSDO Program Cost	Trafficking in Person	Community Peace Initiative	Electoral Quality and Inclusiveness in Pakistan	Youth for civic action and reporting on climate change through citizen journalism in Pakistan	Amplifying Women's Voices in Migration Decision Making	Community Awareness Sessions for the Counter Trafficking Project in Quetta & Sialkot	Promoting Legal Migration, Dismantling Illegal Pathways - Pakistan	Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan	Women's Enjoyment of Rights , Empowerment and Leadership	Total
Salaries and Wages	-	17,550,546	2,377,692	5,577,188	5,257,710	927,500	3,117,380	2,180,231	883,500	660,000	38,531,747
Consultants Fee	310,000	614,000	-	-	-	1,620,000	-	530,000	200,000	-	3,274,000
Travelling and Fuel	-	443,747	107,311	-	34,125	-	16,833		15,203	5,130	622,349
Supplies and Stationery	-	373,587	34,090	82,837	25,265	151,260	90,532	29,160	-	5,290	792,021
Repair and Maintenance	-	48,671	-	-	326,884	-	-	-		-	375,555
Communication Costs	-	54,387	24,268	42,870	16,064	-	4,789	2,990	3,161	8,706	157,235
Postage & Courier	-	87,189	9,575	1,655	360	-	10,074	3,670	-	-	112,523
Office Rent	-	349,915	146,950	300,000	397,481	-	55,620	32,960	22,660	32,400	1,337,986
Events & Workshops	292,258	17,857,237	2,264,154	854,734	2,047,955	1,010,498	2,535,037	4,715,340	1,510,332	270,878	33,358,423
Boarding and Lodging	181,470	750,795	-	-	295,869	-	275,671	148,808	-	-	1,652,613
Meals and Entertainment	-	77,767	3,620	19,380	27,123	60,720	123,420	115,846	5,137	20,478	453,491
Website & Software	-	-	-	-	35,000	-	-	-	-	-	35,000
Honourarium	60,000	60,000	-	10,000	-	-	-	-	-	-	130,000
Audit Fee	-	36,695	-	-	280,000	-	-	-	-	-	316,695
Bank Charges	-	5,291	1,050	-	-	7,683	-	-	1,373	-	15,396
Stipend	-	69,000	10,000	-	200,000	-	40,000	25,000	60,000	-	404,000
Fee & Subscriptions	-	-	332,833	-	54,913	15,341	-	-	-	-	403,087
Utilities Expenses	-	232,072	108,544	187,366	188,409	-	37,637	29,100	47,781	44,346	875,255
Printing Materials	631,376	3,319,655	39,745	12,556	454,772	602,674	49,222	482,635	51,456	29,390	5,673,481
Toll Tax	-	11,530	3,090	-	3,550	-	1,100	-	950	-	20,220
Donations	30,000	-	-	-	-	-	-	-	-	-	30,000
Participants Travel cost	10,000	1,592,215	104,000	91,500	75,000	60,000	153,000	40,000	195,000	121,000	2,441,715
Air Travel	-	3,204,410	-	-	-	-	40,700	-	140,000	-	3,385,110
Road Travel	-	576,935	57,400	133,772	74,686	427,795	119,374	95,723	118,293	2,555	1,606,533
Printing & Stationery	-	-	-	-	-	9,920	18,284	19,676	-	2,760	50,640
Meeting & Conference	114,922	34,155	-	-	-	-	-	-	-	-	149,077
EOBI	-	136,000	24,000	36,800	38,400	-	-	-	-	-	235,200
Employees Contributory Fund	-	264,000	57,000	42,000	96,000	-	-	-	-	-	459,000
Medical Insurance Expense	-	16,045	-	-	5,868	-	-	-	-	-	21,913
Group Life Insurrance Exp	-	11,376	-	-	1,422	-	-	-	-	-	12,798
Video Documentary	-	-	-	-	2,779,500	-	-	-	-	-	2,779,500
Consultative Sessions	1,076,929	-	-	-	-	-	-	-	-	-	1,076,929
Vehicle Rent	-	137,929	-	-	431,393	-	285,166	956,589	-	-	1,811,077
Gifts & Prizes	-	-	-	-	295,000	-	30,000	-	-	-	325,000
Social Media Campaign	15,662	40,707	-	-	246,637	591,264	-	216,935	-	-	1,111,205
Training Of EDOs	761,293	-	-	-	-	-	-	-	-	-	761,293
Radio Programs	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
Total	**3,483,910**	**47,955,856**	**5,705,322**	**7,392,658**	**15,189,386**	**5,484,655**	**7,003,839**	**9,624,663**	**3,254,846**	**1,202,933**	**106,298,067**

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024 Rupees	2023 Rupees
16 General and administrative expenses			
Salaries, wages and benefits		777,851	2,270,715
Depreciation		1,207,717	1,252,952
Repair and maintenance		481,705	1,185,410
Travelling & fuel		2,940,498	747,120
Printing and stationary		42,405	94,047
Office supplies		535,973	323,979
Legal and professional		-	35,321
Office rent		430,069	203,840
Training arrangments		-	254,877
Website and software		-	255,107
Audit fee		274,505	250,000
Boarding and lodging		344,067	124,670
Consultancy		-	83,500
Fee and subscriptions		2,173,608	88,480
Utilities		157,417	118,472
Communication		177,656	148,860
Stipends		40,000	127,500
Meals and entertainment		171,844	116,047
Postage and courier		105,953	27,553
Vehicle Rent		130,277	-
Vehicle Repair & Maintenance		478,794	-
Bank charges		17,193	12,235
Miscellaneous		3,500	-
		10,491,033	7,720,685

17 Taxation

Commissioner Inland Revenue had granted an approval to SSDO under rule 212 of Income Tax Rules 2002 in terms of section 2 (36) of Income Tax Ordinance 2001 on August 31, 2018. This approval has been expired during the year ended June 30, 2021, however, the entity is in the process of renewal and it is expected that the same approval will be granted to the Organization consequently no provision for current taxation has been provided for in these financial statements.

18 Related Party Transactions

Related parties include associated undertakings having common directors, directors and key management personnel. No board memeber or their relatives received any remuneration, payments or benefits directly or indirectly from the Organization.

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

19 Financial Instruments

Financial Asset		
Advances, deposits and other receivables	2,433,274	2,117,248
Cash and bank	986,637	13,095
	3,419,911	2,130,343
Financial Liabilities		
Employee Contributory Fund	1,966,000	2,346,000
Accrued and other liabilities	4,400,387	1,966,697
	6,366,387	4,312,697

20 GENERAL

Reclassification

Following corresponding figures have been reclassified to reflect more appropriate presentation of events and transactions for the purpose of better presentation in accordance with the accounting and reporting standards as applicable in Pakistan:

Reclassified From	Reclassified to	Rs.
Statement of Financial Position		
Prepayments	Advances to Suppliers	1,432,500
Prepayments	Other Receivables	72,580
Program Salaries Payable	Salaries Payable	997,375

Rounding off

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

21 Date of Authorization for issue

These financial statements were authorized for issue on 07/10/2024 by the Board Members of Sustainable Social Development Organization (SSDO).

Kamran

Executive Director

Finance Secretary