SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
Audited Financial Statements
For the year ended 30 June 2025

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, 2025, 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, 2025 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.

Zain Rashid & Co.

Chartered Accountants
Engagement Partner Zain Rashid
Islamabad.
Date: 14/11/2025
UDIN: AR202510782TU4SvsuBa

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	NOTE	2025 Rupees	2024 Rupees
ASSETS			
Non - Current Assets			
Property and equipment	4	6,602,488	7,731,696
Current Assets			
Advances, deposits and other receivables	5	3,359,134	3,803,268
Cash and bank	6	58,550	986,637
		3,417,683	4,789,905
TOTAL ASSETS		10,020,172	12,521,601
FUNDS AND LIABILITIES			
FUNDS			
Restricted fund	7	10,223,915	3,701,023
General Fund	8	(18,530,293)	(9,319,767)
		(8,306,377)	(5,618,744)
Non - Current Liabilities			
Employees Contributory Fund	9	1,698,000	1,966,000
		1,698,000	1,966,000
Current Liabilities			
Accrued and other liabilities	10	16,628,549	16,174,345
		16,628,549	16,174,345
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL FUNDS AND LIABILITIES		10,020,172	12,521,601

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, 2025

	NOTE	2025 Rupees	2024 Rupees
INCOME			
Grants - Restricted	*12*	74,669,457	102,814,157
Grants - Unrestricted	*13*	1,268,020	8,924,588
Other income	*14*	-	2,129,715
		75,937,477	113,868,460
EXPENDITURE			
Project expenses	*15*	(77,516,354)	(106,298,067)
General and administrative expenses	*16*	(7,631,649)	(10,491,033)
		(85,148,003)	(116,789,100)
DEFICIT FOR THE YEAR		(9,210,526)	(2,920,640)

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, 2025

	2025	2024
	Rupees	**Rupees**
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit for the year	(9,210,526)	(2,920,640)
Adjustment for:		
Depreciation	1,855,608	1,207,717
	1,855,608	1,207,717
	(7,354,918)	(1,712,923)
Changes in Working Capital		
(Increase) / Decrease in Current Assets		
Advances, deposits and receivables	444,134	(253,520)
Increase / (Decrease) in Current Liabilities		
Accrued and other liabilities	454,204	1,309,221
	898,338	1,055,701
Net cash (outflow) / inflow from operating activities	(6,456,580)	(657,222)
Employee Contributory fund	(268,000)	(380,000)
Net cash (outflow) / inflow from operating activities	(6,724,580)	(1,037,222)
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Property and equipment		
Additions in property and equipment	(726,400)	(4,477,400)
Net cash (outflow) / inflow from investing activities	(726,400)	(4,477,400)
CASH FLOWS FROM FINANCING ACTIVITIES		
Additions in Restricted Funds	82,460,369	114,573,059
Payments from Restricted Funds	(75,937,477)	(108,084,894)
Net cash (outflow) / inflow from financing activities	6,522,892	6,488,165
Net increase / (decrease) in cash and cash equivalents	(928,087)	973,543
Cash and cash equivalent at the beginning of the year	986,637	13,094
Cash and cash equivalent at the end of the year	**58,550**	**986,637**

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, 2025

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 reducing balance method at the rates 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.

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

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.

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

4 Schedule of Property and equipment

Description	COST				Rate	DEPRECIATION				WDV as at June 30, 2025
	As at July 01, 2024	Additions	(Deletions)	As at June 30, 2025		As at July 01, 2024	For the year	Deletion / Adjustment	As at June 30, 2025	
Furniture and fixtures	5,997,878	-	-	5,997,878	20%	1,383,810	949,724	-	2,333,534	3,664,344
Office equipment	3,002,660	179,400	-	3,182,060	20%	1,199,020	424,583	-	1,623,603	1,558,457
Computer and IT equipment	3,719,516	547,000	-	4,266,516	33%	2,405,528	481,301	-	2,886,829	1,379,687
2025	**12,720,054**	**726,400**	**-**	**13,446,454**		**4,988,358**	**1,855,608**	**-**	**6,843,966**	**6,602,488**
2024	**8,242,654**	**4,477,400**	**-**	**12,720,054**		**3,780,641**	**1,207,717**	**-**	**4,988,358**	**7,731,696**

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, 2025

		Note	2025 Rupees	2024 Rupees
5	**Advances, deposits and receivables**			
	Advances to Staff		78,717	90,960
	Advances to Suppliers		1,369,994	1,369,994
	Advance to executive director		-	27,394
	Advance tax		742,558	519,097
	Security Deposits		816,750	816,750
	Prepayments		178,535	806,493
	Other Receivables		172,580	172,580
			3,359,134	3,803,268
6	**Cash and bank**			
	Cash at bank			
	Current Accounts		28,378	950,619
	Cash in hand		30,172	36,018
			58,550	986,637

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

7 Restricted Funds

Project	Balance as at July 01, 2024	During the year	Transferred to Unrestricted Funds	Balance excluding Unrestricted Funds	Expended During the year	Balance after Expenses	Balance as at June 30, 2025
	A	B	C	D = B - C	E	F = D - E	H = A + F
USG- Trafficking in Person - **(USG-TIP)**	1,217,571	20,531,332		20,531,332	21,412,244	(880,912)	336,659
USG- Community Peace Initiative - **(USG-CPI)**	4,849,971	-		-		-	4,849,971
Women's Enjoyment of Rights , Empowerment and Leadership - **(TDEA - We are Leaders - WRL)**	907,865			-		-	907,865
Enhancing Women Access to Market - **(EWAM)**	(714,340)			-	-	-	(714,340)
Electoral Quality and Inclusiveness in Pakistan - **(EQUIP)**	(237,402)	2,781,305		2,781,305	2,894,030	(112,725)	(350,127)
Grant payment for Amplifying Women's Voices in Migration Decision Making project **(SEEFAR)**	1,275,946	-		-	-	-	1,275,946
Promoting Legal Migration, Dismantling Illegal Pathways - Pakistan. **(FCDO)**	(328,017)	-		-	-	-	(328,017)
Community Awareness Sessions for the Counter Trafficking Project in Quetta & Sialkot **(IOM)**	(1,278,154)	-		-	-	-	(1,278,154)
Youth for civic action and reporting on climate change through citizen journalism in Pakistan **(CWF)**	(2,768,553)	2,119,200	-	2,119,200	-	2,119,200	(649,353)
Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan **(CTFK)**	776,136	-	-	-	-	-	776,136
Program To End Child Trafficking - **ABA-ROLI**	-	9,470,654	868,473	8,602,181	3,962,101	4,640,080	4,640,080
Advocacy, Action, and Innovation: Empowering Youth to Curb Irregular Migration in Punjab - Pakistan-**BHC**	-	26,483,932		26,483,932	26,276,007	207,925	207,925
Local Works Pakistan - **CDA**	-	6,000,000		6,000,000	4,740,534	1,259,466	1,259,466
Pakistan Youth Leadership Initiative (PYLI)-**British Council**	-	2,070,054		2,070,054	1,557,902	512,152	512,152
Advancing Gender Equality in Pakistan's CSSA **- USIP**	-	8,331,000	399,547	7,931,453	7,367,473	563,980	563,980
CommAwareness activities on irregular migration risks and regular migration opportunities in Punjab and Baluchistan **(IOM)**	-	4,672,892	-	4,672,892	6,459,166	(1,786,274)	(1,786,274)
Total	**3,701,023**	**82,460,369**	**1,268,020**	**81,192,349**	**74,669,457**	**6,522,892**	**10,223,915**

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

		Note	2025 Rupees	2024 Rupees
8	**General fund**			
	Opening balance		(9,319,767)	(6,399,127)
	Deficit for the year		(9,210,526)	(2,920,640)
	Closing balance		(18,530,293)	(9,319,767)

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.

			2025	2024
10	**Accrued and other liabilities**			
	Payable to Staff		3,817,050	664,305
	Payable to Suppliers		10,044,182	11,773,958
	Audit fee payable		347,249	274,505
	Withholding tax payable		1,381,677	479,797
	Salaries Payable		459,360	2,884,366
	Accrued expenses		506,987	61,260
	EOBI Payable		72,044	36,154
			16,628,549	16,174,345

11 Contingencies and commitments

There are no contingencies and commitments as at June 30, 2025 (2024:nil).

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
12 Grants - Restricted			
Trafficking in Person (TIP) - U.S Department of State		21,412,244	47,955,856
Community Peace Initiative (CPI) - U.S Department of State		-	5,705,322
Youth for civic action and reporting on climate change through citizen journalism in Pakistan (YCARCC) - Common Wealth Foundation		-	15,189,386
Advocacy initiative to strengthen parliamentary oversight and legal framework for tobacco control in Pakistan(CFTFK) - Tobacco-Free kids International Grant		-	3,254,846
Women's Enjoyment of Rights , Empowerment and Leadership (WRL) - Trust for Democratic Education and Accountability		-	1,202,933
Enhancing Women Access to Market (EWAM)			-
Electoral Quality and Inclusiveness in Pakistan (EQUIP) - Trust for Democratic Education and Accountability		2,894,030	7,392,658
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		6,459,166	7,003,839
Program To End Child Trafficking - ABA-ROLI		3,962,101	-
Advocacy, Action, and Innovation: Empowering Youth to Curb Irregular Migration in Punjab - Pakistan-BHC		26,276,007	-
Local Works Pakistan - CDA		4,740,534	-
Pakistan Youth Leadership Initiative (PYLI)-British Council		1,557,902	-
Advancing Gender Equality in Pakistan's CSSA - USIP		7,367,473	-
		74,669,457	102,814,157

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
13 Grants - Unrestricted			
Transferred from Restricted Funds	7	1,268,020	5,270,737
SEEFAR Foundation		-	1,536,328
Trust for Democratic Education and Accountability		-	727,523
International Organization for Migration		-	1,390,000
		1,268,020	8,924,588
14 Other income			
Consultancy fee		-	2,129,715
		-	2,129,715

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

15 Project Expenses

2025

Associated with	Unrestricted	Restricted								
Account Heads	**SSDO Program Cost**	**Trafficking in Person - (USG-TIP)**	**Electoral Quality and Inclusiveness in Pakistan - (EQUIP)**	**Program To End Child Trafficking - ABA-ROLI**	**Advocacy, Action, and Innovation: Empowering Youth to Curb Irregular Migration in Punjab -BHC**	**Local Works Pakistan - CDA**	**Pakistan Youth Leadership Initiative (PYLI)-British Council**	**Advancing Gender Equality in Pakistan's CSSA - USIP**	**Community Awareness Sessions for the Counter Trafficking Project in Quetta & Sialkot (IOM-MIG)**	**TOTAL**
Salaries and Wages	-	8,553,843	1,985,031	3,206,630	6,687,394	3,026,000	1,084,187	6,735,825	1,063,250	32,342,160
Consultants Fee	70,000	-	-	-	1,855,000	-	-	235,000	30,000	2,190,000
Travelling and Fuel	-	94,605	-	13,565	111,297	-	-	10,000	462,025	691,492
Supplies and Stationery	-	124,174	52,451	158,802	450,220	138,538	-	-	164,000	1,088,185
Repair and Maintenance	-	44,640	-	11,563	32,993	8,563	-	-	4,500	102,259
Communication Costs	-	29,814	18,519	10,949	-	20,693	-	-	3,000	82,975
Postage and Courier		29,970	10,007	9,547	3,700	5,760	11,140	-	9,950	80,074
Office Rent	-	292,125	169,355	408,975	560,690	292,124	120,000	-	90,000	1,933,269
Events and Workshops	439,943	7,302,723	427,085		10,901,555	955,336	177,752	124,566	2,019,377	22,348,337
Venue Rentals	-		-	-	-	-	20,000	-		20,000
Boarding and Lodging	140,834	576,115	-	-	1,103,817	45,598	40,866	199,564	210,342	2,317,136
Meals and Entertainment	-	16,547	-	-	128,741	1,600	6,651	864	1,542,206	1,696,609
Printing and Publishing	1,664,373	599,945	24,920	-	466,397	-	-	-	74,340	2,829,975
Honorarium	-	70,000	15,000	-	-	-	-	-	-	85,000
Bank Charges	-	-	-	24,254	-	2,210	-	-	-	26,464
Stipend	-	-	-	-	-	-	-	-	-	-
Fee and Subscriptions	-	-	-	-	-	-	-	-	100,000	100,000
Newspaper and Periodicals	-	-	-	-	-	-	-	-	-	-
Utilities Expenses	-	115,048	44,060	93,460	129,327	59,517	-	-	39,378	480,790
Toll Tax	-	13,310	-	-	-	-	-	-	-	13,310
Legal and Professional	-	-	-	1,760	-	-	-	-	-	1,760
Donations	225,000	-	-	-	-	-	-	-	-	225,000
Participants Travel cost	-	719,000	28,000	-	1,142,000	-	-	-	-	1,889,000
Vehicle Repair and Maintenance	-	-	-	-	-	-	-	-	-	-
Air Travel	-	1,702,600	-	-	-	126,500	-	-	135,340	1,964,440
Road Travel	-	187,278	59,380	-	436,792	28,100	69,463	3,000	166,301	950,314
Printing and Stationery	-	-	-	-	3,460	-	27,843	-	63,127	94,430
Meeting and Conference	148,183	-	-	-			-	-	-	148,183
EOBI	-	55,500	16,400	9,250	35,150	7,400	-	16,650	-	140,350
ECF-Employer Contribution	-	130,000	18,000	12,000	64,000	20,000	-	31,000	-	275,000
Medical Insurance Expense	-	44,171	2,825	752	6,067	1,376	-	4,822	-	60,013
Group Life Insurance Exp	-	11,532	2,021	594	6,409	1,219	-	1,782	-	23,557
Video Documentary	-	600,000	-	-	-	-	-	-	-	600,000
Vehicle Rent	6,000	36,248	20,976	-	1,394,102	-	-	4,400	228,700	1,690,426
Social Media Campaign	152,564	63,056	-	-	756,896	-	-	-	53,330	1,025,846
Total	**2,846,897**	**21,412,244**	**2,894,030**	**3,962,101**	**26,276,007**	**4,740,534**	**1,557,902**	**7,367,473**	**6,459,166**	77,516,354

SUSTAINABLE SOCIAL DEVELOPMENT ORGANIZATION (SSDO)
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FOR THE YEAR ENDED JUNE 30, 2025

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)
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	Note	2025 Rupees	2024 Rupees
16 General and administrative expenses			
Salaries, wages and benefits		118,337	777,851
Depreciation		1,855,608	1,207,717
Repair and maintenance		272,071	481,705
Travelling & fuel		834,561	2,940,498
Printing and stationary		184,166	42,405
Office supplies		-	535,973
Legal and professional		12,140	-
Office rent		1,738,473	430,069
Audit fee		347,249	274,505
Boarding and lodging		329,417	344,067
Fee and subscriptions		612,383	2,173,608
Utilities		253,933	157,417
Communication		123,711	177,656
Stipends		194,571	40,000
Meals and entertainment		198,115	171,844
Postage and courier		68,276	105,953
Vehicle Rent		-	130,277
Vehicle Repair and Maintenance		473,556	478,794
Bank charges		15,082	17,193
Miscellaneous		-	3,500
		7,631,649	10,491,033

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, 2025

	2025	2024
	Rupees	**Rupees**
19 Financial Instruments		
Financial Asset		
Advances, deposits and other receivables	1,989,140	2,433,274
Cash and bank	58,550	986,637
	2,047,689	3,419,911
Financial Liabilities		
Employee Contributory Fund	1,698,000	1,966,000
Accrued and other liabilities	6,584,367	4,400,387
	8,282,367	6,366,387

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:

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 by the Board Members of Sustainable Social Development Organization (SSDO).

Executive Director

Finance Secretary