



REPORT

Sanjh Preet Organization

2019-20

For an educated and developed society, where people live a quality life being self-reliant, tolerant, and respectful and exercise equal rights

FOREWORD

Sanjh Preet was established in 1996 by a group of development practitioners, with a vision “An educated and developed society, where people live a quality life being self-reliant, tolerant, respectful, and exercise equal rights”.

I feel good in sharing that Sanjh Preet Organization has been consistent in pursuing the mission in development sector. Sanjh Preet Organization, since 2004, implemented various projects related to education, human rights, women rights, children rights, health, emergency response and preparedness. Starting with little efforts towards the vision, having belief in continuous professional development, SPO embarked on a journey of phenomenal, geographic and thematic growth. Over the time, it has proven its expertise in many thematic areas, especially in Formal and non- formal education, literacy, women empowerment, livelihood, human rights, children rights, WASH, health and emergency response. The transparency in work through active engagement of stakeholders at all tiers always gave us a confidence to go ahead and put in our best efforts for desired change in the society. Furthermore, the organization and capacity building of community groups at each of the project area has been a key feature for sustainability of the development process.

Since 2016 SPO continued its work with the involvement of all stakeholders at every stage of its projects, from conceptualization to design and actual implementation, in order to ensure maximum output from the deployed resources.

During this phase the organization implemented projects on Child Protection, Education, Safe Drinking Water and Community Development through youth groups with the technical and financial support of

various donors i-e UNICEF, Asia- Pacific Cultural Centre for UNESCO (ACCU), MUNDO COOPERANTE, USAID and Penny Appeal Pakistan. The targeted communities remained receptive, to absorb the new ideas in development and responded positively to interventions carried out for



their benefit. It was due to the strong support of the communities that we were able to continue our work in remote districts of Punjab, Sindh and KPK.

Thanks are due for the commitment and confidence of our donors & partners. We renew our resolve to take on new challenges and seizing more opportunities in the future, and will look forward to the continuous support and confidence of our donors and partners to carry out our work for the disadvantaged and the vulnerable in our society. I strongly acknowledge and appreciate the honest efforts of our dedicated staff members. It is only due to the determination and hard work of our team, that we can look back at our past with pride.

Pervaiz Akhtar

Chief Executive Officer

Sanjh Preet Organization

INTRODUCTION

The Sanjh Preet Organization (SPO) is a non-governmental, not for profit, non-religious and non-political organization, was established in 1996 by a group of development practitioners, and registered in 2002 under Societies Registration Act 1860, also registered in 2016 under The Voluntary Social Welfare Agencies Ordinance 1961 (FATA Secretariat, Directorate of Social Welfare). It works towards promoting positive attitudes, peaceful and tolerant environment in the communities, by applying multi-sectoral development approaches for the wellbeing of the marginalized segments of the society (especially children, youth and women), in collaboration with the local communities, national and international organizations and line departments. The organization's work is guided by the international and national treaties, laws and regulations.

The Sanjh Preet Organization has been working in the field of Social Mobilization, Education (formal and non-formal), Adult Literacy, Child Protection, Livelihood, Women and Youth Empowerment, WASH and in Emergencies Preparedness and Response for the last twenty-one years. The SPO has an established and well-respected presence at the national level through its network with stakeholders in social welfare, education, health, UN agencies, institutions, universities and non-governmental organizations, and has strong technical professional staff at head office as well as at the field level and good network of seasoned consultants and trainers to ensure optimal projects implementation.

VISION

An educated and developed society, where people live a quality life being self-reliant, tolerant, respectful, and exercise equal rights.

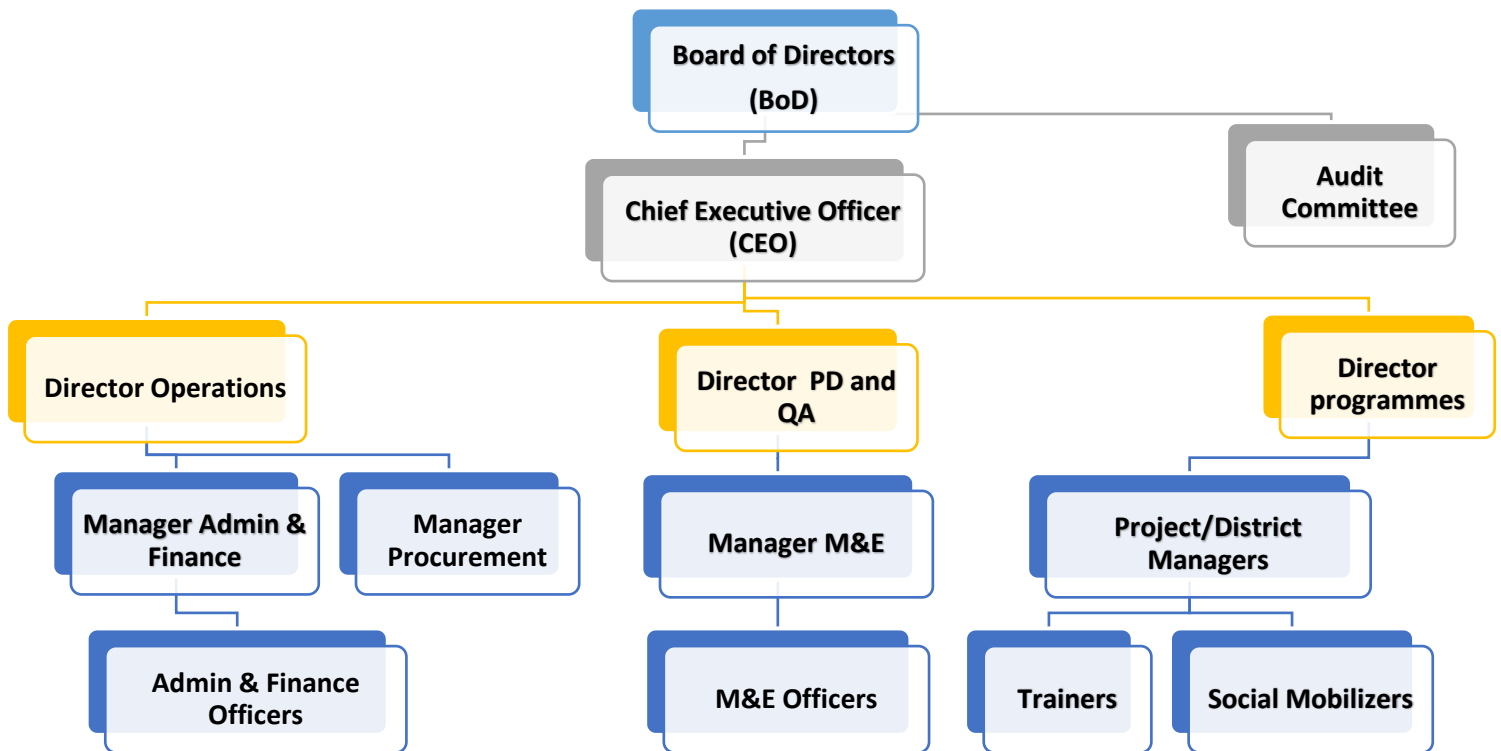
MISSION

To develop human potential to bring about lasting changes, by empowering the underserved segments of the society through their involvement in development process.

VALUES

- Transparency in work;
- Honesty and maintain higher standards;
- Fairness and integrity;
- Accountable to what we do;
- Enthusiastic and innovative;
- Caring and sharing;
- Encouragement of initiatives;
- Mutual trust and respect;
- Non-discrimination, respects humanity regardless of gender, race, religion, caste and other societal divisions;
- Works in collaboration with all stakeholders.

ORGANIZATION CHART (STRUCTURE)



PARTNERS

1. The United Nations Children Fund (UNICEF)
2. UNOCHA
3. Penny Appeal Pakistan
4. USAID
5. MUNDO COOPERANTE
6. District Governments
7. Asia-Pacific Cultural Center for UNESCO (ACCU)
8. Member Girls not Brides
9. Member Alliance for Child Protection in Humanitarian Action
10. Japan International Cooperation Agency (JICA)
11. CEW



PROGRESS OF PROJECTS 2019-20

Sr. #	Title of Project	Donor	District	Number of Beneficiaries
1	Enhanced access to drinking water with dignity of marginalized families through installation of 350 household and 5 communal hand pumps	Penny Appeal Pakistan	Jhang	9,742 beneficiaries provided access to safe and clean drinking water by installing 5 communal and 350 household hand pumps
2	Enhanced access to drinking water with dignity of marginalized families through installation of 8 communal hand pumps	Penny Appeal	Jhang	3,052 beneficiaries provided access to safe water by installing 8 communal hand pumps
3	Constructing Class Rooms at Government Primary School, Village Hathi Ana, District Sheikhpura	Penny Appeal	Sheikhpura	136 students and teachers benefitted by constructing 2 classrooms with veranda
4	Reducing Early Girls Marriages by Engaging Girls, Key Stakeholders and Decision Makers	MUNDO COOPERANTE	Nankana Sahib	2025 girls, boys, religious leaders and UC Secretaries capacity enhanced to reduce early girl marriage
5	Enhanced access to drinking water with dignity of marginalized families through installation of hand pumps	Penny Appeal	Jhang	472 beneficiaries provided access to safe and clean water by installing 63 household hand pumps
Total Direct Beneficiaries				15,427

ENHANCED ACCESS TO DRINKING WATER WITH DIGNITY OF MARGINALIZED FAMILIES THROUGH INSTALLATION OF HOUSEHOLD AND COMMUNAL HAND PUMPS

Partnership: Penny Appeal Pakistan

District: Jhang

This project was implemented in different phases from August, 2019 to July, 2020. Under the project, extremely vulnerable 413 households were provided safe water for drinking by installing 413 household hand pumps, improved know how of the members of communities regarding safe hygiene practices, aware communities about use of water for livelihood opportunities and food security, water management, and built capacity of the members of local communities by involving them in planning and implementation. Additionally, communal hand pumps were also installed and benefitted 6,829 individuals.

Project Objectives

1. Extremely vulnerable communities are provided with safe drinking water for drinking through the installation of hand pumps.
2. Improve hygienic practices through community involvement and awareness raising.

Key Achievements

Established 10 Village Development Committees (VDCs), and built capacity of 70 members of VDCs in facilitating local monitoring, supervision and implementation of project interventions.

- 13,266 beneficiaries provided access to clean drinking water at their door steps by installing 413 household hand pumps and 13 communal hand pumps.
- Improved Hygienic practices through community involvement and awareness raising

List of major activities (along with targets)

- Community Mobilization and formation of 34 Village Development Committees
- Identify and finalize 413 beneficiaries for household hand pumps, and 13 sites for communal hand pumps.
- Install 413 households and 13 communal hand pumps
- Conduct 364 health and hygiene sessions
- Arrange training sessions on maintenance and repairing of hand pumps for the members of 34 Village Development Committees
- Hand over certificates to 1,681 heads of households

REDUCING EARLY GIRLS MARRIAGES BY ENGAGING GIRLS, KEY STAKEHOLDERS AND DECISION MAKERS

Partnrship: MUNDO COOPERANTE

District/Geographical Area: Nankana Sahib

Specific Goals

1. To address the issues of girl's birth registrations and early marriages;
2. To increase enrolment and improve retention of girls in schools;
3. To empower girls and enhance their quality of life;
4. To empower the communities and the representatives of public offices to address the child protection issues.

Key Achievements

1. Birth registrations of 376 girls between the ages 0-5 were registered in their relevant Union Councils offices.
2. 577 Girls students of public, private schools and non-formal education centers were aware of the negative impacts of early girl marriage and the importance of girl's education
3. 561 out of school girls were enrolled
4. 686 girls' students were sensitized about the consequences of early girl marriage by engaging them in co-curricular activities



5. 323 young girls between the ages 10-17 were imparted Life Skills Based Education
6. 356 members of the communities were aware of protection issues by sending them short messages on their mobile phones (using Information Communication Technology)
7. Members of the communities, males, females and children were oriented and aware of the negative impacts of early girl marriage
8. 15 members of child protection committees' skills were enhanced in adopting preventive measures regarding violence against girls
9. Capacity of 80 religious leaders and contract marriage registrars was enhanced on the existing laws and international obligations on child marriage
10. Capacity of 4 Secretaries of union councils on birth registration of the children and national and international obligations was built.

CONSTRUCTING CLASS ROOMS AT GOVERNMENT PRIMARY SCHOOL VILLAGE HATHI ANA, DISTRICT SHEIKHUPURA

Partnrship: Penny Appeal Pakistan

District/Geographical Area: Sheikhupura

Objetive

To improve learning and quality education by constructing additional class rooms

Outputs

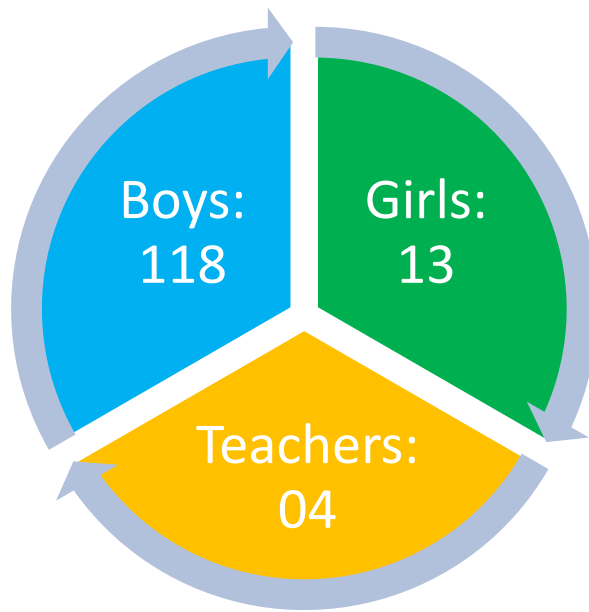
1. Two class rooms with veranda (15*15 each with 7 feet veranda) constructed to benefit 131 students
2. Members of school council (9) capacity enhanced to utilizing school council fund for the improvement of school infrastructure (repair and maintenance)
3. Teachers (4) and members of school council (9) have capacity to devise school development plan and its implementation Community mobilized for the enrolment of out of school children



Outcomes

1. Improved learning environment by constructing quality infrastructure
2. Increased enrolment from 101 to 131
3. Increased capacity of members of school council and teachers to effectively plan, implement and manage school council fund, and also in mobilization of local resources
4. Increased leadership and administrative capacity of members of school council

Beneficiaries



CASE STUDIES

Case Study- Government Primary School Village Hathi Ana, District Sheikhpura

Hathi Ana, a village of Union Council Patti Karpan Singh, District Sheikhpura, comprises about 800 households, have an estimated population 5000. The village is 105 kilometers away from Lahore, provincial capital of the Punjab province. Most of the population is engaged in agriculture or agro based business. The community is poor. There are two Government Primary Schools (one for girls and one for boys) and one private mixed school. There is no health facility in the village; people tend to go to nearby town for medical treatment.

The Government Primary School of the said village possess 24 Marla (area), was established in 1961 with construction of four class rooms that were naturally demolished with the passage of time, only one class room was existed (before the start of Education First project) that was constructed by the District Government in 1980, which was quite insufficient for about 120 students and three staff members, having three wash rooms which were constructed recently with the fund of school council. The inefficient number of class rooms was a key reason of a large number of out of school children in the village, and the enrolled had not enough class rooms, hence, drop out ratio was high.

This is in stark contrast to the intentions laid out in the constitution of Pakistan, which guarantees the right to education to every citizen of Pakistan (Article 37-B of the constitution of Pakistan). This was further strengthened by the constitution's 18th amendment, "the state shall provide free and compulsory education to all children of the age of five to sixteen years in such manner as may be determined by law". Furthermore, Pakistan has committed to international education targets under the Sustainable Development Goals (SDGs) and the UN's Education for All (EFA) Goals.

The school had one class room; this was insufficient for about 120 students. A request was made by the members of school council to the Sanjh Preet Organization for the construction of two class rooms with veranda. During need assessment with the community, it was analyzed that two class rooms of 15*15 feet and corridor of 7 feet wide should be constructed for about 70 students, which not only would protect children from harsh weather in winter and summer but also provide an opportunity to get education in safe and healthy environment. To address the inadequate quantity of class rooms, the Sanjh Preet Organization with the technical and financial support of Penny Appeal Pakistan constructed two class rooms with veranda. The location of class rooms with veranda was identified and finalized by the members of school council and the officials of District Education Authority (DEA). Members of the School Council and District Education Authority were involved in planning, implementation processes, assisting in local monitoring of the project interventions and disseminating project information. The school council supervised the construction work and ensured the quality as well as the agreed times lines.

It was difficult for students to bear the harsh weather due to insufficient class rooms; but now, students would be blessed with this facility, enrollment would be increased and retention improved with the opening of school after summer vacation and COVID-19 lockdown. "We will not give permission to anyone, to stop any child of any sect or on the basis of religious and ethnicity not to study in the said school; it will be opened for all, and we are grateful to the Penny Appeal and Sanjh Preet Organization for the construction of Class rooms", said member school council. "The construction work of the class rooms is very impressive, all appropriate measures were taken while constructing class rooms", said another member of School Council.

Without sufficient infrastructure in schools, children do not take interest, parents are reluctant to send their children in school, and quality education is compromised. “By implementing the project interventions, the infrastructure of the targeted school will be improved, which ultimately not only lead in increasing enrollment and improving retentions of students in schools but also make progress towards quality education”, said Deputy DEO Education, District Education Authority Sheikhpura.

The members of School Councils along with the other members of community also mobilized local resources for earth filling, they themselves collected donations in cash and in kind of Rs. 105000/- against earth filling, and also mobilized resources for the repairing of the already constructed class room.

The community is thankful to the Penny Appeal Pakistan and Sanjh Preet Organization for the construction of additional class rooms with veranda, and is hopeful; this project will promote healthy environment and sense of responsibility among the members of community towards progress of child education.

KASOR

The community of Ladhar Imam lies in a remote part of District Jhang, and the people who live in this village are mostly labourers, and are among the District’s most underprivileged. There were inequalities in access to safe drinking water in village Ladhar Imam, as 50 % households had not access to sufficient water for drinking and cleaning at their household premises. More than 70% already installed household hand pumps had depths between 20 to 30 feet, ground water table starts from 15 to 25 feet. A majority was unaware about best health and hygiene practices.



Village Ladhar Imam was selected on the basis of sweet water within the range of 60 feet depth; TDS test of that village was conducted, and included in the proposed targeted area, as its TDS was below 700. The overall need of the target village was to provide safe drinking water and hygiene education to the target population to reduce the high risk of water and sanitation borne diseases. To address the inadequate quantity of improved drinking water and poor quality of sanitation, the Sanjh Preet Organization with the technical and financial support of Penny Appeal Pakistan installed hand pumps, aware of community about best practices of health & hygiene and water management, promoted use of waste water for livelihood opportunities and food security, and built capacity of members of the local community by involving them in planning, implementation and sustaining the project interventions.

Kasor, 54 years old, is also residing in village Ladhar Imam, disabled two years ago due to illness. He is landless; sold out his house and animals for the treatment of his illness, but unfortunately, could not recover. An adequate, clean and safe drinking water was not available at his house; his wife had to fetch it from other houses, which not only consumed much of her time but also difficult for her to give proper time for livelihoods. Due to lack of access to clean drinking water, non-availability of sanitation facilities and less knowledge about safe health and hygiene; Kasor’s family personal, domestic and environmental hygiene were observed to be compromised, which posed a huge risk to water borne disease such as diarrhea and cholera of his house. The Village Development Committee recommended Kasor name as the most deserving and needy for installation of

hand pump in his house, which was finalized by the VDC and project staff, focusing the approved selection criteria of beneficiary.

“It was an amazing moment for us, when we heard that a hand pump was being installed in our own premises, as my mother had to fetch water from other houses” said Kasor son. He further explained, “my father is disable, can’t support us, not possible for him to fetch water from other houses, and it was my mother who was bearing all such difficulties, it was the happiest day, when we drank the first drop of clean and safe water from our own hand pump with honour and dignity, Allah Pak extends his blessings to those who work for the poor”.

“The installation of hand pump at our house and the education of safe health and hygiene practices through the project interventions have changed our thinking, will work more, and construct toilet at our home, and will share knowledge with our friends and other females of the community”, said Kasor wife.

Kasor family was now very happy and thankful to the Penny Appeal and Sanjh Preet Organization for the provision of safe drinking water with honour and dignity, and imparting safe health and hygiene information which not only would benefit in the long term but also during COVID-19 Pandemic.

COMMUNAL HAND PUMP (DEEP WELL) GOVERNMENT PRIMARY SCHOOL BASTI ISLAM

Basti Islam, Union Council Ghuman Mari, District Jhang, comprises about 450 households, have an estimated population 3700. The basti is 15 kilometers away from Shorkot city, and lies in a remote part of District Jhang; people who live in this basti are mostly labourer and poor. There is no health facility in the basti; people tend to go to Shorkot City for medical treatment. There were inequalities in access to safe drinking water in Basti Islam, as 40 % households had not access to sufficient water for drinking and cleaning at their household premises. More than 70% already installed household hand pumps had depths between 20 to 30 feet, ground water table starts from 15 to 25 feet. A majority was unaware about best health and hygiene practices.



Basti Islam was selected on the basis of sweet water within the range of 60 feet depth; TDS test of that Basti was conducted, and included in the proposed targeted area, as its TDS was below 700. The overall need of the target basti was to provide safe drinking water and hygiene education to the target population to reduce the high risk of water and sanitation borne diseases. To address the inadequate quantity of improved drinking water and poor quality of sanitation, the Sanjh Preet Organization with the technical and financial support of Penny Appeal Pakistan installed household hand pumps, aware community about best practices of health & hygiene and water management, promoted use of waste water for livelihood opportunities and food security, and built capacity of members of the local community by involving them in planning, implementation and sustaining the project interventions.

Clean and safe drinking water is vital for human health and can reduce the burden of common illness, such as diarrheal disease, especially in young children. The Child-Friendly School (CFS) approach to education guarantees all children the right to schools that are safe and protective, that offer potable drinking water, hand-

washing facilities and clean, safe toilets. In child-friendly schools, children learn about hygiene and how to protect themselves and their families from infectious diseases.

Poor sanitation, water scarcity, inferior water quality and inappropriate hygiene behaviour are disastrous for infants and young children and are a major cause of mortality for children under five. These conditions are also detrimental to the health of school-aged children, who spend long hours in schools. The physical environment and cleanliness of a school facility can significantly affect the health and well-being of children.

Considering the importance of safe and clean drinking water for students, one communal hand pump (deep well) was installed in Government Primary School Basti Islam to benefit 309 direct beneficiaries. The location of communal deep well within school premises was identified by the Village Development Committee (established under Thirst Relief Programme) and the members of School Council Jointly. Members of the School Council and Village Development Committee were involved in implementation and assisting in local monitoring of the project interventions and disseminating project information. The school council supervised the construction work and ensured the quality as well as the agreed times lines.

It is dangerous for students to drink contaminated water; under the project, students were blessed with safe and clean drinking water facility. "Not only will this be a pathway to improve the health and learning performance of school children but also the availability of sufficient water in school premises for sanitation purpose keep the school environment clean and inhibit the transmission of harmful bacteria, and further, we will not give permission to anyone, to stop any child of any sect or on the basis of religious and ethnicity not to Drink water in the said school; it will be available for all, and we are grateful to the Penny Appeal and Sanjh Preet Organization for installation of communal deep well", said chairman school council. "The installation work of communal deep well is very impressive, all appropriate measures were taken while installing and constructing hand pump", said another member of School Council.

Without sufficient infrastructure in schools, children do not take interest, parents are reluctant to send their children in school, and quality education is compromised. "By implementing the project interventions, the infrastructure of the targeted school will be improved, which ultimately not only lead in increasing enrollment and improving retention of students in schools but also make progress towards quality of education", said Assistant Education Officer, District Education Authority Jhang.

Moreover, the installed communal deep well would provide water to the shady trees and bright flowers that would lead in making a school an attractive, and managing maintenance of the constructed and installed hand pumps through school council would develop skills to make school development plan in future.

The community is thankful to the Penny Appeal Pakistan and Sanjh Preet Organization for the installation of communal deep well, and is hopeful this project will promote healthy environment and sense of responsibility among the members of community towards progress of child education.

SANA IQBAL

Sana Iqbal, 11 years old, a student of class 2, is a resident of Chack # 16 District Nankana Sahib, which is a remote area with limited to non-existent facilities for basic life. Her mother died eleven years ago while giving birth to Sana. Her drug addict father did second marriage, and forced Sana to leave house and live with her maternal grandmother, not with him and his second wife. But, when she reached at the age of 11, her father forced Sana to marry a 50 years old person, as he had the intention to receive 50000 (Pakistan Rupees) against Sana's marriage. Looking at the age gap, it is palpable that relationship was damned, and was also unrealistic to marry Sana at the age of just 11. Sana herself and her maternal grandmother approached the members of Child Protection Committee, which was established under the project to protect the rights of children at local level, appealed for help for this unlawful and inhuman act by the father of Sana. The Child Protection Committee took a notice, called on the Secretary Union Council (Public Servant) to take legal action (if this would happen in spite of their efforts to settle this issue amicably), and also had a meeting with the father of Sana and other opinion leaders of the area, to realize them, this is not only unlawful but also would abuse the innocent pre-teen emotionally and physically.

The active and timely response by the Child Protection Committee, not only saved Sana to marry at the age of 11 but also aware of others about the consequences of early girl marriage, and communicated a strong message to other people especially elders, the marriage of any girl who is below the minimum legal age of girl marriage, which is determined by the Government of Punjab, Pakistan is illegal and punishable, and also a barrier in the way of development of their own communities.

Getting her out of her abusive marriage plan was not an option but a necessity to save her life. It took one month of struggle by the Child Protection Committee with the collective efforts of other stakeholders to get Sana out of her troubled and unhappy future. "I want to study not marry at this age and become a doctor, I pray that God brings good for me in future and I am hopeful about it" Sana narrated. The love of education, commitment and effort she puts is an axiom of her vocation, yearning and ambition to succeed. She may not be very affluent herself, yet she is ready to be the voice of people especially girls who don't have a voice for themselves.

Not only is she punctual in her class but also a bright student who proved herself to be a change agent in the community. In the future, she is interested to continue her study, and play a key role in mobilizing the parents, not to marry their daughters in early ages.

and improving retentions of students in schools but also make progress towards quality education", said Deputy DEO Education, District Education Authority Sheikhpura.

The members of School Councils along with the other members of community also mobilized local resources for earth filling, they themselves collected donations in cash and in kind of Rs. 105000/- against earth filling, and also mobilized resources for the repairing of the already constructed class room.

The community is thankful to the Penny Appeal Pakistan and Sanjh Preet Organization for the construction of additional class rooms with veranda, and is hopeful; this project will promote healthy environment and sense of responsibility among the members of community towards progress of child education.

PICTURES



PICTURES



PICTURES



SANJH PREET ORGANIZATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020



RSM Avais Hyder Liaquat Nauman
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS – SANJH PREET ORGANIZATION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

We have audited the Financial Statements of **SANJH PREET ORGANIZATION** which comprise the financial position as at **June 30, 2020** and statement of income & expenditure, statement of comprehensive income and statement of changes in funds 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, (or give a true and fair view of) the financial position of **SANJH PREET ORGANIZATION** as at June 30, 2020 for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

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 Organisation 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.

Management is 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 management determines is necessary, to enable the preparation of the 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 organisation'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 organisation's or to cease operations, or has no realistic alternative but to do so.

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

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

Other Offices at:
Lahore : 92 (42) 3587 2731-3
Karachi : 92 (21) 3565 5975/6
Faisalabad : 92 (41) 854 1165, 854 1965
Peshawar : 92 (91) 527 8310/5277205
Quetta : 92 (81) 282 9809
Kabul : 93 (799) 058155

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional scepticism 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Entity'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 conclusions may cause the entity 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.

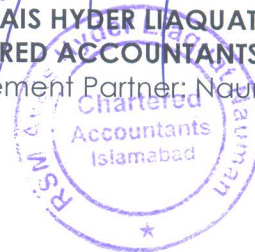
Place: Islamabad

Date: November 16, 2020



RSM AVAIS HYDER LIAQUAT NAUMAN
CHARTERED ACCOUNTANTS

Engagement Partner: Nauman Mahmood, FCA



SANJH PREET ORGANIZATION

FINANCIAL POSITION
AS AT JUNE 30, 2020

	NOTES	2020 Rupees	2019 Rupees
NON-CURRENT ASSETS			
Operating fixed assets	4	2,350,613	2,635,781
		<u>2,350,613</u>	<u>2,635,781</u>
CURRENT ASSETS			
Advances, deposits and other receivables	5	390,197	1,565,717
Cash and bank balances	6	171,631	219,640
		<u>561,828</u>	<u>1,785,358</u>
TOTAL ASSETS		<u><u>2,912,441</u></u>	<u><u>4,421,139</u></u>
FUNDS AND LIABILITIES			
Members Initial Contribution		27,831	27,831
General Funds		248,613	248,613
Accumulated (Deficit) / Surplus		1,936,529	2,161,922
		<u>2,212,973</u>	<u>2,438,366</u>
CURRENT LIABILITIES			
Account Payable	7	699,468	1,982,773
		<u>699,468</u>	<u>1,982,773</u>
TOTAL EQUITY AND LIABILITIES		<u><u>2,912,441</u></u>	<u><u>4,421,139</u></u>
CONTINGENCIES AND COMMITMENTS	8	-	-

The annexed notes from 1 to 23 form an integral part of these financial statements. *AKH*

Jwan-3
CHIEF EXECUTIVE



Shahzad Hussain
DIRECTOR

Shahzad Hussain
Director Programmes
Sanjh Preet Organization

SANJH PREET ORGANIZATION

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED JUNE 30, 2020

	NOTES	2020 Rupees	2019 Rupees
Receipts	9	10,758,343	17,858,625
Less: Cost of Receipts	10	7,530,668	15,064,224
Gross (Deficit) / Surplus		3,227,675	2,794,401
Less: Operating Expenses			
Administrative expenses	11	3,456,413	2,850,551
Operating Profit		(228,738)	(56,150)
Less: Finance cost	12	5,626	12,642
		(234,364)	(68,792)
Other Receipts	13	8,971	27,333
(Deficit) / Surplus for the Year		(225,392)	(41,459)

The annexed notes from 1 to 23 form an integral part of these financial statements. *SHH*

Shahzad Hussain
CHIEF EXECUTIVE



Shahzad Hussain
DIRECTOR

Shahzad Hussain
Director Programmes
Sanjh Preet Organization

SANJH PREET ORGANIZATION

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2020

	2020 Rupees	2019 Rupees
(Deficit) / Surplus for the Year	(225,392)	(41,459)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>(225,392)</u>	<u>(41,459)</u>

The annexed notes from 1 to 23 form an integral part of these financial statements. *AHM*

J. Hussain
CHIEF EXECUTIVE

Shahzad Hussain
DIRECTOR



Shahzad Hussain
Director Programmes
Sanjh Preet Organization

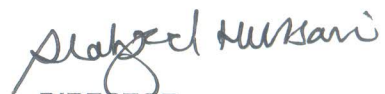
SANJH PREET ORGANIZATION

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	Initial Contribution	General Fund	Accumulated Surplus/Deficit	Total
	Rupees			
Balance as on June 30, 2018	27,831	248,613	2,203,381	2,479,825
Total Comprehensive Surplus/(deficit) for the year	-	-	(41,459)	(41,459)
Balance as on June 30, 2019	27,831	248,613	2,161,922	2,438,366
Total Comprehensive Surplus/(deficit) for the year	-	-	(225,392)	(225,392)
Balance as on June 30, 2020	27,831	248,613	1,936,529	2,212,973

The annexed notes from 1 to 23 form an integral part of these financial statements. *AHAN*


CHIEF EXECUTIVE


DIRECTOR



Shahzad Hussain
Director Programmes
Sanjh Preet Organization

SANJH PREET ORGANIZATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

1 LEGAL STATUS AND NATURE OF ACTIVITIES

Sanjh Preet Organization is a national level not for profit, non-religious, non-political, and non-governmental organization, formed by some committed motivated development professionals in 1996. The Sanjh Preet was registered in 2002 under Societies Registration Act 1860. Its registered office is situated at 57 J2, MA Johar Town Lahore. The organization particularly works with deprived segments of society by adopting multi-sectoral development approaches to bring about positive changes which ultimately improve overall living conditions and create positive, peaceful and tolerant environment within the marginalized communities, especially with children, youth and women. The organization work is guided by the Human Rights declaration, Conventions on the Rights of the Child (CRC), Convention on Elimination of All forms of Discrimination against Women (CEWDA), various ILO Conventions and other national and international treaties, laws and regulations.

2 Statement of Compliance

Financial Statements have been prepared in accordance with cash receipts and expenditure basis of accounting.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Presentation

These financial statements include the activities of different projects funded by different agencies/NGOs.

Inter project balances has been eliminated in combined financial statements.

3.2 Financial Currency

Financial statements are prepared in Pak rupees being the financial currency of the entity.

3.3 Basis of preparation

These financial statements have been prepared under historical cost convention on cash basis.

3.4 Significant accounting judgments and Estimated

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of certain accounting estimates. It also requires management to exercise its judgment in the process of applying the entities accounting policies. Estimates and judgments are continually evaluated and are on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The area involve higher degree of judgement or complexity or area where assumptions and estimates are significant to the financial statements are as follow:

- ✓ Accrued Liabilities
- ✓ Useful life of depreciable assets
- ✓ Contingencies



Shahzad Hussain
Shahzad Hussain
Director Programmes
Sanjh Preet Organization

3.5 Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is computed by reducing balance method at the rates specified in Note no. 4 to the accounts. Maintenance and normal repairs are included in surplus or deficit for the year. However major renewals and replacement are capitalized.

3.6 Close out Projects

Assets and liabilities of the projects closed out during the year are merged with head office assets and liabilities and their fund balance is transferred to head office fund balance unless stated otherwise in the agreement.

3.7 Income Recognition

Contribution received during the year are recognized as income in the year of receipts.

3.8 Accrued and Other Liabilities

Accrued and other liabilities are recognized at cost which is fair value of consideration to be paid in future for good and services.

3.9 Related Party Transactions

Transactions with related parties are executed at the contractual rates agreed by the parties mutually.



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Director Programmes
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4 OPERATING FIXED ASSETS

DESCRIPTION	COST		DEPRECIATION			Book Value as at June 30, 2020	Rate %	
	As at July 01, 2019	Addition/ (Deletion)	As at June 30, 2020	As at July 01, 2019	Charge for the year			As at June 30, 2020
OWNED								
(RUPEES)								
Furniture and fixtures	3,289,845	-	3,289,845	1,089,391	220,045.40	1,309,436	1,980,409	10
Electric Equipment	238,250	-	238,250	116,344	12,191	128,535	109,715	10
Computers and Printers	661,154	-	661,154	467,112	38,808	505,920	155,234	20
Air Conditioners	129,400	-	129,400	77,175	5,223	82,398	47,003	10
Generators	86,090	-	86,090	64,224	4,373	68,597	17,493	20
Office Equipment	67,313	-	67,313	22,024	4,529	26,553	40,760	10
2020 Rupees	4,472,052	-	4,472,052	1,836,271	285,169	2,121,439	2,350,613	
2019 Rupees	4,472,052	-	4,472,052	1,437,669	322,852	1,836,271	2,635,781	

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 Director Programmes
 Sanjh Preet Organization

	2020 RUPEES	2019 RUPEES
5 ADVANCES, DEPOSITS & OTHER RECEIVABLES		
Advance against expense (Mundo)	-	50,000
Advance Income Tax for TAF HRF-III Project	151,422	151,352
Withholding tax on cash withdrawals	204,491	195,081
Total Advance Income Tax	355,913	396,433
Other Advances for SGAFP-GICA	19,284	19,284
Loan receivables	15,000	1,150,000
Total Other Advances & receivables	34,284	1,169,284
	390,197	1,565,717
6 CASH AND BANK BALANCES		
Cash at Bank-current account	111,311	120,709
Cash in Hand	60,320	98,931
	171,631	219,640
7 ACCOUNT PAYABLE		
Withholding tax payable	1,264	1,666
Other Payables	698,204	1,981,107
	699,468	1,982,773
8 CONTINGENCIES AND COMMITMENTS		
There are no contingencies and commitments.	NIL	NIL
9 RECEIPTS		
Donations - Head Office	-	20,000
Donations	3,175,000	2,817,000
Donations	200,000	300,000
Plan Pakistan	-	1,988,194
Class rooms	535,463	-
350 H.P	2,951,830	-
Penny Appeal 4rd Phase	-	2,181,295
Penny Appeal 5th Phase	1,179,927	6,686,253
Fast Track	987,932	433,996
ACCU	-	806,960
Addendum 24	-	513,180
Construction of Masjid	254,724	764,169
Mundo Cooperante	1,473,467	1,347,578
	10,758,343	17,858,625
10 COST OF RECEIPTS		
Expenses Incurred for Plan Pakistan	10.01 -	2,052,717
Expenses Incurred for 350 H.P	10.02 2,965,710	-
Expenses Incurred for Class Rooms	10.03 501,113	-
Expenses Incurred for Penny Appeal 4rd Phase	10.04 -	2,342,891
Expenses Incurred for Penny Appeal 5th Phase	10.05 1,395	7,853,759
Expenses Incurred for Fast Track	10.06 1,359,357	433,836
Expenses Incurred for Fast ACCU	10.07 -	807,395
Expenses Incurred for Addendum 24	10.08 -	408,574
Expenses Incurred for Construction of Masjid	10.09 -	1,045,580
Expenses Incurred for Mundo	10.10 2,703,093	119,472
	7,530,668	15,064,224



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 Sanjh Preet Organization

	2020 RUPEES	2019 RUPEES
10.01 Expenses Incurred for Plan Pakistan		
Project Operational Costs	-	844,082
Technical Cost of AIOU	-	169,200
Media Events & Publicity	-	47,500
Project Personnel Cost	-	382,580
Expenditure for running N.F School	-	522,825
Hiring Teachers	-	86,530
	-	2,052,717
10.02 Expenses Incurred for 350 H.P		
Human Resource	327,000	-
Travel	117,210	-
Programme Direct Cost	2,397,400	-
Admin & Operational Cost	124,100	-
	2,965,710	-
10.03 Expenses Incurred for Class Rooms		
Human Resource	80,000	-
Travel	21,895	-
Programme Direct Cost	399,218	-
	501,113	-
10.04 Expenses Incurred for Penny Appeal 4rd Phase		
Procurement & Installation	-	1,826,000
Social Organizers	-	122,500
Staff Communication	-	11,000
Traveling & Fuel	-	112,664
Office Utilities	-	39,260
Programme Activities	-	153,550
Project Management	-	44,732
Printing & Stationery	-	33,185
	-	2,342,891
10.05 Expenses Incurred for Penny Appeal 5th Phase		
Human Resource	-	477,000
Travel	-	259,698
Programme Direct Cost	-	6,866,401
Admin & Operational Cost	1,395	250,660
	1,395	7,853,759
10.06 Expenses Incurred for Fast Track		
Human Resource	72,420	47,700
Travel	386,672	15,086
Programme Direct Cost	892,940	360,100
Administrative Cost	7,325	10,950
	1,359,357	433,836
10.07 Expenses Incurred for Fast ACCU		
Activation of Youth Groups	-	35,235
Implementation of VDPs	-	244,655
Organize Sessions	-	15,605
National Workshop	-	141,050
Vehicle Rent & POL	-	108,300
Stationery / Photocopy	-	52,550
Personnel	-	210,000
	-	807,395



Shahzad Hussain

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Director Programmes
Sanjha Preet Organization

	2020 RUPEES	2019 RUPEES
10.08 Expenses Incurred for Addendum 24		
Programme Activities	-	392,926
Project Management	-	15,648
	<u>-</u>	<u>408,574</u>
10.09 Expenses Incurred for Construction of Masjid		
Construction of Masjid	-	982,000
Traveling expenses	-	26,930
Electrification Works	-	36,650
	<u>-</u>	<u>1,045,580</u>
10.10 Expenses Incurred for Mundo		
Project Manager	224,010	74,670
Social Mobilizer	134,406	44,802
Running expenses	2,344,677	-
	<u>2,703,093</u>	<u>119,472</u>
11 ADMINISTRATIVE EXPENSES		
Personnel Cost	2,182,100	1,568,400
Office Rent	551,500	476,000
Head/ Enevelop/V. Cards	14,500	-
Project staff & Management meetings	685	7,966
Misc.	17,545	96,751
Audit Fee	70,000	50,000
Office Utilities	153,135	157,732
Office Supplies	17,865	20,987
Office Tea / Drinking Water	29,082	19,683
Staff Communication	6,000	10,350
Repair & Maintenance	30,145	15,720
Courier Charges	12,637	16,091
Entertainment	23,380	17,589
Photocopy / Stationery	33,542	21,395
Management & Staff Traveling Cost	14,105	36,770
Vehicle Repair & Maint.	1,815	1,635
POL	13,208	10,630
Depreciation	285,169	322,852
	<u>3,456,413</u>	<u>2,850,551</u>
12 FINANCE COST		
Bank charges	5,626	12,642
	<u>5,626</u>	<u>12,642</u>
13 OTHER RECEIPTS		
Bank Profit	8,971	27,333
	<u>8,971</u>	<u>27,333</u>



Shahzad Hussain
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 Director Programmes
 Sanjeh Preet Organization

14 CAPITAL RISK MANAGEMENT

The company's prime object when managing capital is to safeguard its ability to continue as a going concern in order to provide adequate returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt.

Consistent with the industry, the company monitors capital on the basis of the gearing ratio. The ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings less cash and bank balances. Total capital is calculated as equity as shown in the balance sheet plus net debt.

	2020 Rupees	2019 Rupees
Total borrowings	699,468	1,982,773
Cash and Bank balances	171,631	219,640
Net Debt	871,099	2,202,413
Total Equity	2,212,973	2,438,366
Gearing Ratio	0.394	0.903

15 REMUNERATION OF CHIEF EXECUTIVE AND DIRECTORS

	2020		2019	
	Chief Executive	Director	Chief Executive	Director
Managerial Remuneration	-	-	-	-
House/ Rent Allowance	-	-	-	-
Conveyance Allowance	-	-	-	-
No. of Persons	1	3	1	3

16 LIQUIDITY RISK

Liquidity risk reflects an enterprise's inability in raising funds to meet commitments. The company follows an effective cash management and planning policy to ensure availability of funds and take appropriate measures for new requirements.

17 CURRENCY RISK

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly from future commercial transactions or receivables and payables that exist due to transactions in foreign currencies. The company is not exposed to any currency risk as it does not have any foreign debtors or creditors.

18 INTEREST RATE RISK

It represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company has no significant long-term interest-bearing assets. The Company's interest rate risk arises from long term financing and short term borrowings. As the borrowings are obtained at variable rates, these expose the Company to cash flow interest rate risk.

19 CREDIT RISK

It is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Carrying amounts of financial assets represent maximum exposure to credit risk and at the reporting date these are as follows:

	2020 (Rupees)	2019 (Rupees)
Advances	390,197	1,565,717
Bank balances	171,631	219,640
	561,828	1,785,358



Shahzad Hussain
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Sanjh Preet Organization

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to external credit ratings (If available) or to historical information about counterparty default rate:

	Rating	Long Term	Agency	2019 Rupees	2018 Rupees
Banks					
MCB Bank Limited	A1+	AA	PACRA	111,311	120,709
Habib Bank Limited	A-1+	AA	JCR-VIS	-	-
				111,311	120,709

Due to the Company's long standing business relationships with these counterparties and after giving due consideration to their strong financial standing, management does not expect non-performance by these counter parties on their obligations to the Company. Accordingly the credit risk is minimal.

20 FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

The carrying value of all financial assets and liabilities reflected in the financial statements approximate their fair values financial Instruments by categories

	Loans and Receivables Rupees	Available for Sale Rupees	Total Rupees
As at 30 June 2020			
Assets as per Balance Sheet			
Advances	390,197	-	390,197
Cash and Bank Balances	171,631	-	171,631
	561,828	-	561,828
Financial Liabilities at amortized cost			
			Rupees
Liabilities as per Balance Sheet			
Creditors, accrued and other liabilities			699,468
			699,468

	Loans and Receivables Rupees	Available for Sale Rupees	Total Rupees
As at 30 June 2019			
Assets as per Balance Sheet			
Advances	1,565,717	-	1,565,717
Cash and Bank Balances	219,640	-	219,640
	1,785,358	-	1,785,358
Financial Liabilities at amortized cost			
			Rupees
Liabilities as per Balance Sheet			
Creditors, accrued and other liabilities			1,982,773
			1,982,773



Handwritten signature of Shahzad Hussain in blue ink, with the printed name "Shahzad Hussain" and title "Director Programmes Santh Preet Organization" below it.

21 NO. OF EMPLOYEES

Average No. of employees during the year are :41 (2019: 41)

22 DATE OF AUTHORIZATION

These financial statements were authorized for issue on 16/11/2020 by the board of directors of the organization.

23 CORRESPONDING FIGURES

- Corresponding figures have been rearranged wherever necessary for the purpose of comparison.
- Figures are rounded off to nearest rupee.


CHIEF EXECUTIVE


DIRECTOR



Shahzad Hussain
Director Programmes
Sanjh Preet Organization



Sanjh Preet Organization

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