

SIMORGH

Women's Resource and Publication Centre

Annual Report 2023

Contents:

- 1. Year in Overview**
- 2. In-house Matters**
- 3. Project Progress:**
 - (i) From the Margins to the Mainstream**
 - (ii) FEMPOWER PAKISTAN (Feminist Leadership for Accountability and Political Rights)**
 - (iii) Bayan: a socio-legal journal**
 - (iv) Our Stories - Our Voices - Our Right: Mitigating Misogyny and GBV**
- 4. Photos from the Field**
- 5. Independent Auditor's Report to the Board of Directors**
- 6. Conclusion**

1. Year in Review

The year 2023 has been extremely productive for Simorgh. With the relaxation of Covid 19 restrictions towards the end of 2019, in-person project activities and field visits were resumed in full swing, with the necessary Standard Operating Procedures (SOP's) in place.

2022 saw the completion of our three-year project “From the Politics of Vulnerability to the Politics of Voice”. Our other projects – (I) FEMPOWER for women’s political empowerment, and (II) the action cum research project on the women’s movement and its backlash, have also seen completion by the end of 2023.

2023 saw the start of a new three-year phase for the project “From the Politics of Vulnerability to the Politics of Voice”, titled, “From the Margins to the Mainstream”.

2. In-house Matters

Annual Board Meeting

Simorgh’s Collective Committee meeting was held on the 9th of October, 2023. Agenda items included: (i) filling vacancy on board, (ii) activity report and update of projects, (iii) policy document updates, (iv) financial and administrative matters, including staff changes, and (v) the presentation of the Annual Audits Report. Board Members critically assessed the work being done and gave valuable advice regarding ongoing and future activities. The meeting concluded on a note of appreciation for project teams and the administrative and financial staff by Board Members.

Staff Changes

In the past reporting year:

- Surteel Ali Siddiqui joined as Researcher for Bayan in April 2023.
- Nida Afzal resigned as Researcher in June 2023.
- Nisha Ghani resigned as Editor for Bayan in August 2023, and was replaced by Surteel Ali Siddiqui.
- Zunaira Mahmood resigned as M&E Officer in October 2023.

- Shahid Kamal joined as Researcher for Bayan in August 2023, and his contract was completed in December 2023.
- Amad Tahir's contract was completed in December 2023.

3. Project Progress

From the Margins to the Mainstream, undertaken with the support of the Embassy of the Kingdom of Netherlands.

Project Duration: 2023 - 2026

Introduction:

The project “*From the Margins to the Mainstream*” is designed on the lessons learned from the first phase of the project “*From Politics of Vulnerability to the Politics of Voice*” that was based on the recognition of women’s social and economic empowerment as a key driver for poverty mitigation and gender-equitable change. Based on the intersectional, community-led approach, it built women’s income generation skills for economic independence including involvement of school dropout girls and boys in computer literacy for improved job prospects. This is funded by the Embassy of the Kingdom of Netherlands.

Objectives:

This project aims to enhance women’s access to fundamental rights and mitigate gender based violence (GBV). It amalgamates earlier work on women’s economic and political empowerment and health, especially sexual and reproductive rights (SRHR), for promotion of women’s access to their right to a life free of cultural, social, and gender-based violence. Given that women, trans and other minorities are the most vulnerable to the outcomes of food insecurity, livelihood loss and displacement resulting from natural and man-made disasters such as climate change, pandemics and political instability, this project will highlight the connections between these and women’s access to basic rights for action for informed change.

These changes will be enabled through the following activities:

- Awareness raising, information dissemination and knowledge building (through multiple activities and IEC material) on women rights and responsibilities, sexual and reproductive health rights (SRHR).
- Board games.
- Entrepreneurial skills.
- Baithaks and District forums.

FEMPOWER PAKISTAN

(Feminist Leadership for Accountability and Political Rights)

Project Introduction

The project Fempower commenced its operations in 2019 as part of a larger consortium comprising Omar Asghar Khan Foundation, Simorgh Women’s Resource and Publication Centre, and ShirkatGah as lead partner with the support of Global Affairs Canada (GAC). This project mainly aimed to promote the social and political empowerment of women in public spaces especially local government bodies. With the components of education, awareness and advocacy, the Simorgh team played a vital role in fulfilling different targets of this projects; giving women vital education about their rights, engaging more and more women in political domains, facilitating women in gaining access to governmental bodies and enabling women to take more space and take ownership of their community work.

Objectives: The project aims to increase the political empowerment and enjoyment of rights by women, particularly the young, marginalised, and those at risk in Pakistan. In the period of four years (2019-2023) projects worked with CBOs and communities of three districts Lahore, Kasur and Toba-Tek Singh to:

- i) Reinforce the demands of citizens, especially women and civil society organisations for gender equality and inclusive democracy at various levels.
- ii) Strengthen active community women and female councillors to adopt right seeking behaviour and assume leadership roles.
- iii) Provide women and youth opportunities for self-expression and engagement in public debates around gender and other issues of discrimination.

- iv) Ensure greater access of women to gender sensitised duty bearers and media personnel.

The project has a participatory, inclusive and collective approach with a series of activities including trainings, workshops, advocacy campaigns, khuli katcheries, open mics, meetings of Area Support Networks (ASNs) and Women political Forums (WPFs), etc. The Project aimed to organise civil society organisations to create a human rights oriented environment for community and women leaders for gender equality and political empowerment.

CSO Partners:

A total of 17 CSO partners worked this year with Simorgh to implement the project at their community sites. The names and details of these CSO partners are given below:

Sr. No#	District	CSO	Working Area
1.	Lahore	Social Development Initiatives – SDI	UC 138 – Momin pura
2.		Aika Welfare Foundation – AWF	UC 245 – Khaliq Nagar
3.		Women Workers Help Line – WWHL	UC 92 – Sodiwal
4.		Anjuman Falah-e-Milat – AFM	UC 244 – Gajumatta
5.		Commission for Research and Human Development – CRHD	UC 29 – Misri Shah
6.	Kasur	Alpha Foundation – AF	UC 8 – Basurpura
7.		Al-Sufa Welfare Trust – ASWT	MC 17 – Raja Jhang
8.		Educational Welfare Society	UC 32 – Hussain Khan Wala
9.		Fikr-e-Farda Welfare Organization	UC 97 – Bonay Ki Otar

10.		Pakistan Organization for Sustainable Participatory Development – POSPaD	UC 59 – Jamshair Khurd
11.		Bullah Shah Welfare Foundation – BSWF	UC 14 – Hardo Sehari
12.		Ittehad Foundation – IF	UC 11 – Lari Ada
13.	Toba Tek Singh	Ravi Foundation – RF	UC 51 – Chak 296
14.		Happy Life Social Welfare Organization – HLSWO	UC 30 – Chak 328 J.B
15.		Citizen Social Welfare Foundation – CSWF	UC 32 – Seowal
16.		Society for Human Rights – SHR	UC 27 – Chak 286 J.B
17.		Al-Faisal Welfare Society – AFWS	UC 25 – Dullam

The Fifth Year Targets:

The project year 2023 had a large number (114) of activities to deliver at grassroots level as these included some that had been delayed due to field impediments and limited time constraints. These activities included i) advocacy actions, ii) production and dissemination of IEC material, iii) printing of the Manual for Media workers, etc. “The Squint in the Eye”, iv) release of audio and video material for citizen journalism, v) production and printing of socio-legal journal ‘Bayan’, vi) Area Support Network meetings, vii) trainings on citizenship rights, viii) Women’s Political Forum meetings, ix) khuli katcheris, x) exposure visits and xi) mentoring visits to facilitate ex-councilors and CSO partners to implement their development plans. The project team involved major project stakeholders to execute these activities properly on the ground. This year, despite the political uproar, remained stable in implementation of project activities. The project team remained in constant contact with government officials, political workers, policy makers, CSOs and local communities for the smooth implementation of project activities.

Advocacy Campaign Actions:

A total of 63 actions have been facilitated by Simorgh that were carried out by the CSO partners in all three districts. These actions include awareness on; i) social accountability, ii) sexual and reproductive health, iii) tree plantation drives, iv) GBV, v) mental health and wellbeing, vi) waste management, vii) digital literacy, viii) sanitation campaigns. Through these sessions CSO partners involved their local community members and government officials to increase the effectiveness of local CSOs to advocate for gender equality and an inclusive democratic system through raising different community based issues.

Production of IEC Material:

Five brochures on; i) sexual harassment, ii) pollution & environment safety, iii) polycystic ovary syndrome, iv) early marriage, v) and accountability tools have been developed in response to the demand from the community as a source of knowledge base on existing issues. Overall, 5000 brochures, 1000 on each subject have been distributed among major project stakeholders and community members in all three districts Lahore, Kasur and Toba Tek Singh.

“Squint in the Eye” Resource Book and Guide for Media Workers:

Simorgh has published **200 copies** of the media module “**Squint in the Eye**” which was initially developed for the media workshops on the gender bias in the print and electronic media, and were undertaken in the fourth project year with the media personnel in all three districts Lahore, Kasur and Toba Tek Singh. “Squint in the Eye” is also available as an ejournal.

Audio and Video Material:

Two videos named “**Nazar bhi Badlo or Nazarya bhi Badlo**” and “**Auraton kay Haqooq ka Tahafuz**” have been developed this year under the citizen journalism component of media trainings. The videos feature other side stories of the participants of the Women’s Movement in Pakistan for the demands of their basic human rights.

Production and Printing of Socio-legal journal Bayan:

To articulate feminist change agenda for inclusive democracy in Pakistan, one of the major project components is the production of the socio-legal journal 'Bayan'. The publication of the socio-legal

journal aims to fill the gap in the area of legal scholarship on human rights and women's issues, especially with regard to laws and legal practice that exist in Pakistan. It also aims to provide a platform for the articulation of more rights oriented and equity based perspectives in this area; and, to provide information and critical analyses enabling equity and rights based judgements. Simorgh has released two volumes **Vol. VI – 'Seasons of Silence'** and **Vol. VII – 'This Bridge Called My Back'**. The Publication team has also completed the combined volumes Vol. VIII & Vol. IX, **'Of The People, By The People, For The People'** composed of research papers and voices from the field.

Area Support Network Meetings:

Quarterly organised ASN meetings were organised on a regular basis in all three districts. These meetings provided opportunities to project engaged stakeholders e.g. CSO representatives, political workers, ex-councilors, women leaders, lawyers, media persons and community members to discuss district level issues to develop solutions for the betterment of local communities. These meetings also provided opportunities to women grassroots leaders to engage with duty bearers, CSOs, and service providers for the betterment of public services in their areas. A sufficient number of govt. department officials participated in these meetings and facilitated the forum members on related issues. These departments include representation from; Social Welfare, Road Transport Authority, Police Tahafuz Markaz, Traffic Police, Population Welfare, Municipal Committee, Environment, Agriculture, Water & Power Development Authority (WAPDA), Water and Sanitation Authority (WASA), Lahore Metropolitan Corporation (LMC), Aab-e-Pak, Public Health Engineering, Food Authority, National Database and Registration Authority (NADRA), Sui Northern Gas Pipeline Limited (SNGPL), Lahore Electric Supply Company (LESCO), Primary & Secondary Health Care, Anti-Narcotics Force (ANF), Benazir Income Support Programme (BISP), Directorate General Health Services Punjab (DGHS), Ombudsperson Punjab, Bait-ul-Mall, Provincial Ombudsman, Vocational Training Institute (VTI), Livestock and Forest departments.

Trainings on Citizenship Rights:

Nine training sessions were organised for political workers, ex-councilors, CSO representatives and active community members in all three districts. This includes: i) four training sessions on

Gender-Sensitive Election Campaigns, ii) three training sessions on Right to Information Law. These workshops aimed to facilitate participants to:

- familiarise themselves with their legal right to obtain information of public interest from the public bodies and strengthen their community work with this information.
- design gender-sensitive election campaigns, promote gender sensitive approach towards community issues and to build understanding of party manifestos.

These trainings provided an opportunity to project engaged political workers and community members to increase their access towards better public services and community development projects. These trainings also enabled them to raise their voices to demand their basic rights.

Women Political Forum Meetings:

To strengthen active community women, these meetings proved to be one of the major interventions. These meetings also paved the way for the women in social and political spaces to build connections and enhance their capabilities to solve issues with the facilitation by district/provincial authorities. Two meetings have been carried out in each district to finalise i) district Charter of Demands, ii) presentation of the **Charter of Demands** to the media, political parties' representatives, and Deputy Commissioners to bring their attention towards the betterment of public services. A total of 13 WPF meetings have been carried out in this reporting period. The purpose of these meetings was to provide the opportunities to female leadership of local communities to present the core issues of their communities with the media, policy makers and district administration to undertake effective actions to increase public service delivery.

Khuli Katcheris (Open Courts):

Fifteen Khuli Katcheris have been facilitated by Simorgh this year, which includes nine in TTS, four in district Kasur and two in district Lahore. These khuli katcheris provided opportunities to local community members to exercise their right to get access to available government services. These khuli katcheris have been organised on district and Tehsil levels under the supervision of Deputy Commissioners and Assistant Commissioners. Project team and local CSO partners mobilised local communities to present their issues in the form of applications/resolutions to the local authorities to demand the betterment of the services in their areas. The khuli katcheris proved as a great success in terms of facilitation, betterment of services and confidence building of local

communities to get access towards better public services. A total of 866 applications have been moved in these khuli katcheris out of which 538 have been acknowledged and actions have been carried out by district authorities.

Exposure Visits:

One of the most important components of all our activities, these community visits turned out to be really effective for the knowledge and confidence building of grassroots level female leaders. It enabled them to strengthen their access to the local government institutions as the first tier of participatory/democratic governance. All these visits were really effective as they enhanced and facilitated women's links with duty bearers/bureaucrats so as to effectively extend their outreach to provincial authorities. A total of ten exposure visits have been carried out in this period. Three collective visits to regional level departments also have been made by community leaders of Lahore, Kasur and Toba Tek Singh. These visits have been designed primarily on the needs and demands made by the women community members to get knowledge about the services/facilities provided by different government departments.

Mentoring Visits:

Project team remains in constant contact with ex-councilors, CSO representatives and community members to keep follow-up on their initiatives/development plans. These follow-ups helped the project team to gauge the impact of awareness, trainings, skill and knowledge building which have been provided to the project stakeholders. These stakeholders e.g. CSO representatives, ex-councilors, political workers, LHW/LHVs, media, and active community members carried out these community development initiatives in their areas. These initiatives include: i) 20 development plans by ex-councilors, ii) 85 social action initiatives by active community members, and iii) 17 social action initiatives by CSO partners.

Our Stories - Our Voices - Our Right: Mitigating misogyny and GBV, undertaken with the support of the IDS department at the University of Sussex

Introduction:

Part of a larger initiative, this project has been undertaken in partnership with the Institute of Development Studies (IDS) University of Sussex, UK. Focusing on the women's movement, specifically the various Aurat Marches and the backlash faced by them, it comprises the following activities: i. Webinars and ii. a Our Stories- Our Voices - Our Right is aimed to function as an action-cum-research project which will (i) facilitate discourse around the backlash and critique faced by the women's movement in Pakistan, (ii) identify and analyse the socio-political and cultural factors, as well as political agendas propagating the violence, hate speech, and threat to life and agency being faced by these movements and collectives, and (iii) develop strategies to strengthen the movement and mitigate these challenges. The project is currently on a no-cost extension and will be completed in March 2024.

Target Groups:

- i. (i) Women's groups in the movement, (ii) women and men from contending groups viz. journalists, lawyers, college and university students, NGOs and members of the Joint Action Committee for Citizen's Rights (JAC) Lahore, etc.
- ii. Focus Group Discussions (activities and dialogues with women from: (i) the women's movement (ii) rural/urban working classes including women/men from labour unions (iii) from contending groups, e.g. religious rightwing and mainstream society.

Project Activities and Progress:

- **Project Team Meetings:** these are regular fortnightly events for brainstorming and planning, undertaking and tracking project activities, namely: Focus Group Discussions (physical and online) with different groups of women, interviews with feminists who are part of the women's movement, and women from the religious rightwing, and mainstream political parties and the general public.
- **Transcripts** developed for inhouse discussions for a historically contextual understanding for clarity in implementing project activities. This material will be used in the proposed book on the women's movement and its response.

- **In-house Capacity Building:** Data Organising and Coding for effective analysis of interviews and discussion sessions. The Project Team reviewed and further developed data analysis and coding method skills and building skills.
- **Focus Group Discussions:** Two groups discussions were held with different groups of younger generation feminists with a focus on: their personal journeys to activism; Aurat March parameters and group dynamics; inclusivity and the class factor, etc. these sessions and undertaken for the following reasons: (i) Understanding the multiple motivating impulses that have led to the formation of younger generation groups/marches as part of the women's movement; (ii) Identifying and understanding the synergies between older and younger generation feminists actively engaged in the women's movement, (iii) Information for use in the proposed book on the women's movement and backlash.

One group discussion was held with Sangat, an alternative theatre and poetry reading group that has performed regularly in the Aurat March since 2018. Taken together, these groups provided interesting insights to, (i) the diversity within the Aurat Marches, and (ii) the difference between the former constituted by by middle to upper class relatively apolitical women and Sangat, which has a cross-class membership with a strong socialist perspective and links with the labour movement, etc.

A Focus Group Discussion has been scheduled awaiting scheduling confirmation with Mahwaari Justice Project, and Musawi, another independent women's organisation.

- **Book on the Women's Movement and Backlash:** Material gathering in process. Photojournalists and Aurat Marchers have been contacted for images, videos, etc., including material on state and public response.
- **Interviews** with Aurat March participants and women from the Jamaat-i-Islami, Al Huda, etc. who oppose the Aurat Marches, as well as mainstream housewives for their understanding of and response to Aurat March slogans and marches.

4. Photos from the Field

Project Activities' Pictures

Advocacy Campaign Actions





Production of IEC Material



Area Support Network Meetings



Trainings on Citizenship Rights



Women Political Forum Meetings



Khuli Katcheris



Community Women Exposure Visits



Mentoring Visits





5. Independent Auditor's Report to the Board of Directors



INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS

Opinion

We have audited the annexed financial statements of **Simorgh Women's Resource and Publication Centre** ("the Society"), which comprise the statement of financial position as at June 30, 2023 and the statement of income and expenditure, the statement of changes in General fund 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 presents fairly in all material respects, the statement of financial position of **Simorgh Women's Resource and Publication Centre** (here in after referred to as "Society") as at June 30, 2023, and of its Income over expenditure, changes in funds and cash flows for the year then ended in accordance with the Revised Accounting and Financial Reporting Standards for Small-sized Entities (AFRS for SSE) issued by the ICAP in 2015; and Accounting Standards for Not for Profit Organizations (NPOs) issued by the ICAP as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company 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 Board of Directors for the Financial Statements

The board of directors 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 of directors 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, the board of directors are responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society'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 ISA's 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 ISA's 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 Society'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 Society'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 Society to cease to continue as a going concern.

Mall



- 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.

The engagement partner on the audit resulting in this independent auditor's report is Mohsin Nadeem, FCA.



Mohsin Nadeem

Lahore
Date: December 18, 2023


Rafaqat Mansha Mohsin Dossani Masoom & Company
Chartered Accountants
Engagement Partner: Mohsin Nadeem, FCA

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
ASSETS			
Non current assets			
Property and equipment	4	5,062,713	5,929,846
Current Assets			
Stock of books		5,263,817	4,032,447
Security deposit		540,000	540,000
Advances	5	395,133	399,464
Cash and bank balances	6	5,801,675	4,999,231
		12,000,625	9,971,142
		<u>17,063,338</u>	<u>15,900,988</u>
FUND AND LIABILITIES			
Fund			
General fund	7	5,326,863	3,675,975
Capital Fund	8	4,898,637	5,740,988
Non current liabilities			
Deferred grants	9	6,382,917	6,072,566
Current liabilities			
Accrued expenses	10	454,921	411,459
Deferred Income			
CONTINGENCIES AND COMMITMENTS			
	11	-	-
		<u>17,063,338</u>	<u>15,900,988</u>

The annexed notes from 1 to 20 form an integral part of these financial statements. RMDM


 Executive Coordinator


 Member

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
INCOME			
Grants	12	49,679,994	77,484,915
Donations	13	4,926,000	1,628,500
Other income	14	2,108,519	258,765
		<u>56,714,513</u>	<u>79,372,180</u>
EXPENDITURE			
Project and allied expenses	15	48,764,143	76,452,220
Administrative expenses	16	6,299,482	1,354,935
		<u>55,063,625</u>	<u>77,807,155</u>
Excess of income over expenditure		<u>1,650,888</u>	<u>1,565,026</u>

The annexed notes from 1 to 20 form an integral part of these financial statements. RMDM



 Executive Coordinator



 Member

**SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
STATEMENT OF CHANGES IN GENERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	General Funds	Total
Balances as on 01 July 2021	2,110,949	2,110,949
Excess of income over expenditure during the year	1,565,026	1,565,026
Balances as on 30 June 2022	3,675,975	3,675,975
Balances as on 01 July 2022	3,675,975	3,675,975
Excess of income over expenditure during the year	1,650,888	1,650,888
Balances as on 30 June 2023	5,326,863	5,326,863

The annexed notes from 1 to 20 form an integral part of these financial statements. *RMDM*


Executive Coordinator

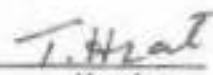

Member

**SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

	Note	2023 Rupees	2022 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Excess of income over expenditure		1,650,888	1,565,026
Adjustment for non-cash and non-operating items:			
Depreciation		940,633	1,061,870
Amortization for deferred income		(48,764,143)	(76,786,920)
		(47,823,510)	(75,725,050)
Net deficit before working capital changes		(46,172,622)	(74,160,024)
Effect on cash flows due to working capital changes:			
(Increase)/Decrease in stocks		(1,231,370)	99,394
(Increase)/decrease in advances		4,331	116,640
Increase/(decrease) in accrued expenses		43,462	109,449
		(1,183,577)	325,483
Net cash used in operating activities		(47,356,199)	(73,834,541)
CASH FLOW FROM INVESTING ACTIVITIES			
Net transferred to capital fund		(915,851)	(697,996)
Capital expenditures incurred		(73,500)	(334,700)
		(989,351)	(1,032,696)
CASH FLOW FROM FINANCING ACTIVITIES			
Grants Received		49,147,994	67,295,007
Net increase in cash and cash equivalents		802,444	(7,572,230)
Cash and cash equivalents at beginning of year		4,999,231	12,571,461
Cash and cash equivalents at end of year	6	5,801,675	4,999,231

The annexed notes from 1 to 20 form an integral part of these financial statements. RMDM


Executive Coordinator


Member

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

1 LEGAL STATUS AND ACTIVITY

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE ("the Society") was registered at Lahore on May 27, 1985 under Societies Registration Act, 1860 as a non-government, non-profit organization. Its objectives are advocacy for human rights through the projection of relevant material, research, publications and educational material as well as workshops on teachers training, gender orientation and violence against women.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the Revised Accounting and Financial Reporting Standards for Small Sized Entities (AFRS for SSEs) and guidelines for accounting and financial reporting for Non-Government Organization/Non-Profit Organization as approved by the council of Institute of Chartered Accountants of Pakistan.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis for preparation

These financial statements have been prepared under the historical cost convention except as otherwise stated in the respective policies and notes given hereunder.

3.2 Functional and presentation currency

These financial statements are presented in Pakistan Rupee (Rs. / Rupees) which is the Society's functional currency. Amounts presented in the financial statements have been rounded off to the nearest of Rs. / Rupees, unless otherwise stated.

3.3 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment (if any). Depreciation is charged to statement of income and expenditure using reducing balance method so as to depreciate the cost of an asset over its estimated useful life at the rate given in note 4. Full month depreciation is charged in the month of addition and no depreciation is charged in the month of disposal.

3.4 Stock of books

Stock-in-trade is valued at lower of cost and net-realizable value. Cost is calculated on annual average basis.

3.5 Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand, cash at banks on current and saving accounts.

3.6 Recognition of grants

Grants against operating expenditure are amortized when related operating expenditure is actually incurred. Grants utilized for acquiring operating fixed assets are taken to deferred income related to capital expenditure and amortized over the useful life of assets. Receipts from other donors are recognized as deferred income and are classified as donation income in statement of income and expenditures in the year in which it is actually received. RMOM

**SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

3.7 Accrued and other liabilities

Accrued and other liabilities are initially recognized at fair value of consideration payable at the settlement of obligation which is normally the transaction cost.

3.8 Income recognition

- Income from sale of publications is recognized on accrual basis.
- Donation income is recognized on receipt basis.
- Interest income from savings account are recognized using effective interest rate method.
- Other income is recognized when right to receive is established.

3.9 Taxation

No provision for tax has been made in the financial statements because as per section 2 (36) read with section 100C of the income tax ordinance, 2001. The society shall be allowed 100% tax credit for the tax payable, including minimum tax and final taxes payable under any provision of income tax ordinance 2001, subject to the following conditions:

- a) income tax return has been filed;
- b) tax required to be deducted or collected has been deducted or collected and paid; and
- c) withholding tax statements for immediately preceding tax year have been filed.

3.10 Foreign currency transactions

Transactions in foreign currency are recorded in Pak Rupees at the rate of exchange prevailing on the date of transaction. Exchange gain or loss on realization is reflected in other income, if any. All foreign currency receivables are recorded in Pak Rupees at the rate of exchange prevailing at the balance sheet date. RMDM

**SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

4 PROPERTY AND EQUIPMENT

Detail of fixed assets is as follows:

Features and fixtures	Office equipment		Computers and other electrical equipment's		Vehicles		Sub-total		Total
	General	Capital grants	General	Capital grants	Capital grants	General	Capital grants		

COST

As at 1 July 2021	242,249	400,892	298,040	1,615,603	944,044	3,455,817	3,463,000	1,594,333	10,955,012	12,578,449
Additions						304,200		334,296	334,200	334,200
At 30 June 2022	242,249	400,892	298,040	1,615,603	944,044	3,760,017	3,497,000	1,594,333	11,289,012	12,877,449
As at 1 July 2022	242,249	400,892	298,040	1,615,603	944,044	3,790,817	3,483,000	1,594,333	11,290,012	12,878,245
Additions		73,500							73,500	73,500
At 30 June 2023	242,249	474,392	298,040	1,615,603	944,044	3,790,817	3,483,000	1,594,333	11,363,512	12,947,845
Accumulated depreciation										
As of 1 July 2021	187,327	94,863	208,421	446,647	870,353	2,008,206	966,533	1,266,301	4,516,329	5,882,629
Charge for the year	5,873	20,603	8,942	116,896	14,279	827,226	227,471	29,174	1,032,495	1,081,869
At 30 June 2022	192,800	115,466	217,363	563,543	885,092	2,816,010	1,244,004	1,295,475	4,548,024	6,964,499
As of 1 July 2022	192,800	115,466	217,363	563,543	885,092	2,816,010	1,244,004	1,295,475	4,548,024	6,964,499
Charge for the year	4,943	34,893	8,048	105,206	11,791	454,902	320,892	24,282	915,851	940,633
At 30 June 2023	197,743	150,359	225,411	668,749	896,883	3,270,912	1,564,896	1,420,287	5,463,875	7,905,132
NET BOOK VALUE										
At 30 June 2022	44,449	285,426	80,677	1,052,060	68,952	944,007	2,253,000	1,298,858	6,740,990	7,912,954
At 30 June 2023	49,496	324,033	72,629	946,854	47,161	1,519,905	1,918,104	164,046	5,905,137	7,567,215

Depreciation rates

10%

10%

20%

15%

RMDM

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
5 ADVANCES- Unsecured			
Advances to staff against salary		144,354	224,154
Advance tax- WHF on Bank Profit		230,779	175,310
		<u>375,133</u>	<u>399,464</u>
4 CASH AND BANK BALANCES			
Cash in hand		7,974	9,484
Bank balances:			
-Current accounts		71,719	1,741,641
-Savings account:			
-Local currency		5,721,980	3,227,904
-Foreign currency		-	-
	4.2	<u>5,721,980</u>	<u>3,227,904</u>
		<u>5,801,673</u>	<u>4,999,231</u>
4.2 This represents balances in savings account carrying interest rate ranging 12% to 14% (2022:4% to 8%) per annum.			
7 GENERAL FUND			
Opening balance		2,475,975	2,110,949
Excess of income over expenditure		1,450,888	1,545,024
		<u>3,926,863</u>	<u>3,655,973</u>
8 CAPITAL FUND			
Opening balance		5,740,988	4,438,954
Received / addition during the year		73,500	334,700
Amortized / (Depreciation) during the year		(915,851)	(1,032,695)
		<u>(842,351)</u>	<u>(697,995)</u>
		<u>4,878,637</u>	<u>3,740,959</u>
9 DEFERRED GRANTS			
Opening balance		4,072,544	15,544,479
Received during the year	9.1	<u>49,147,994</u>	<u>67,295,007</u>
		49,147,994	67,295,007
Capital expenditure transferred to Capital Fund		(73,500)	(334,700)
Amortized during the year against revenue expenditures	10	<u>(48,744,143)</u>	<u>(78,452,220)</u>
		<u>(48,817,643)</u>	<u>(78,786,920)</u>
		<u>4,382,917</u>	<u>4,072,544</u>

RMDM

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
9.1	This represents grants received during the year from following donors:		
Politics of Vulnerability to Politics		1,848,804	48,795,007
FEM-POWER		36,000,000	18,500,000
IDS- COUNTERING BACK LASH		3,297,190	-
		<u>41,145,994</u>	<u>67,295,007</u>
10 ACCRUED EXPENSES			
Expenses payable		104,921	91,847
Auditor remuneration payable		350,000	319,612
		<u>454,921</u>	<u>411,459</u>
11 CONTINGENCIES AND COMMITMENTS			
The society has no contingent liability and / or any capital commitment as at 30th June, 2023.			
12 GRANTS			
Grants representing capital expenditures		915,851	1,032,495
Grants representing revenue expenditures	15	48,764,143	76,432,220
		<u>49,679,994</u>	<u>77,464,715</u>
13 DONATIONS			
Donation income	13.1	<u>4,326,000</u>	<u>1,428,500</u>
13.1	This represents the donation received from the Board Member, employees and other donors of the society during the year.		
14 OTHER INCOME			
Net Sale of Publication	14.1	271,675	47,990
Other	14.2	1,834,844	190,775
		<u>2,106,519</u>	<u>238,765</u>
14.1 PUBLICATIONS			
Sale of Publication		538,205	147,384
Cost Of Books Sold	14.2	(266,530)	(99,394)
		<u>271,675</u>	<u>47,990</u>
14.2 COST OF BOOKS SOLD			
Opening Stock		4,032,447	4,131,841
Add: Purchases		-	-
Add: Donated		1,497,900	-
		5,530,347	4,131,841
Less: closing stock		(5,263,817)	(4,032,447)
Cost of Book Sold		<u>266,530</u>	<u>99,394</u>
14.3 Others			
Bank profit on savings account		333,084	190,775
Donated Books		1,497,900	-
Other Income		5,860	-
		<u>1,836,844</u>	<u>190,775</u>

RMDH

SIMORGH WOMEN'S RESOURCE AND PUBLICATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	Note	2023 Rupees	2022 Rupees
15 PROJECT AND ALLIED EXPENSES			
Salaries and allowances		18,479,487	21,154,544
Meal and accommodation		10,808,185	8,795,338
Workshop Project Expenses		3,074,400	21,733,704
Medicine And financial Support		-	334,062
Office Rent		2,333,760	2,112,000
Honorarium		5,207,183	8,291,904
Printing & Stationery		584,254	3,414,709
Traveling and conveyance		2,801,875	5,544,478
Utilities		793,429	461,851
Legal and professional charges		-	83,012
Auditor's remuneration		350,000	300,000
Telephone, postage and communication		125,080	105,857
Repairs and maintenance		548,000	815,374
Others		-	422,218
Monitoring and evaluation		2,233,474	1,457,122
Website Charges		114,483	219,529
Indirect Cost		1,086,251	894,710
		<u>68,748,163</u>	<u>74,652,220</u>

16 ADMINISTRATIVE EXPENSES

Salaries and allowances		5,086,981	171,345
Depreciation	4	940,433	1,041,844
Entertainment		92,407	-
Bank charges		441	121
Printing & Stationery		113,400	-
Utilities		250	-
Legal and professional charges		140,000	100,000
Telephone, postage and communication		4,970	-
Miscellaneous expenses		-	21,403
		<u>6,277,482</u>	<u>1,354,913</u>

17 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties comprise of key management personnel. The society in the normal course of business carries out transactions with various related parties. Detail of transactions with related parties, other than those which have been specifically disclosed elsewhere in these financial statements are as follows:

Relationship	Nature of transactions		
Executive coordinator (Neelam Hussain)	Salary	3,767,400	3,437,650
Executive coordinator (Neelam Hussain)	Donation received	1,000,000	425,500
Collective Member (Nasreena Shah)	Donation received	1,000,000	500,000
Collective Member (Saimra Saha Rahman)	Donation received	1,000,000	500,000
Collective Member (Gulzarat Bukhari)	Donation received	1,000,000	-

18 NUMBER OF EMPLOYEES

-Number of employees at the end of the year	<u>19</u>	<u>19</u>
-Average number of employees during the year	<u>19</u>	<u>19</u>

19 DATE OF AUTHORIZATION

These financial statements were authorized by the Board of Members for issuance on 15-12-2023

20 GENERAL

- Figures have been rounded off to the nearest rupee, unless otherwise stated.
- Corresponding figures have been rearranged or reclassified, wherever necessary, for the purpose of comparison however no significant reclassification has been made in these financial statements. **RMDM**


 Executive Coordinator


 Member

6. Conclusion

Simorgh was able to achieve several targets for the year, including the introduction of a new project. Despite the changes in project staff, the transition has been seamless, and our activities have come to fruition. The challenges faced and lessons learnt in project and activity implementation faced during this year were mitigated successfully, provided Simorgh with a greater understanding of what to expect in the following year, and allowed the organisation to grow.