

**ANNUAL
REPORT
2018-19**

Development with Dignity

ترقی عزت اور وقار کے ساتھ



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Indus Earth Trust (IET) is Pakistan based, not-for-profit organization working in the area of sustainable development. Established in 2000 to aid neglected coastal communities in Pakistan, IET realized the impossibility of pin pointing a single issue hindering development. IET's approach to planned interventions has thus been of Integrated Development. Our Programs target the main underlying issues affecting these communities under the Ten program areas of: Social Mobilization, Training & Development, Safe Drinking Water, Renewable Energy, Livelihood Employment, Community Physical Infrastructure, Indigenous Housing Systems, Food Security & Nutrition, Climate Change Adaptation and WASH. Tackling these program areas simultaneously uplifts and benefits communities in a holistic manner.

It is our belief that this methodology results in long lasting and sustainable change.

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Authored by:

Aijaz Ali Abro

Anosha Rais Syeda

Report Designed by:

Hina Naseer

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Mission

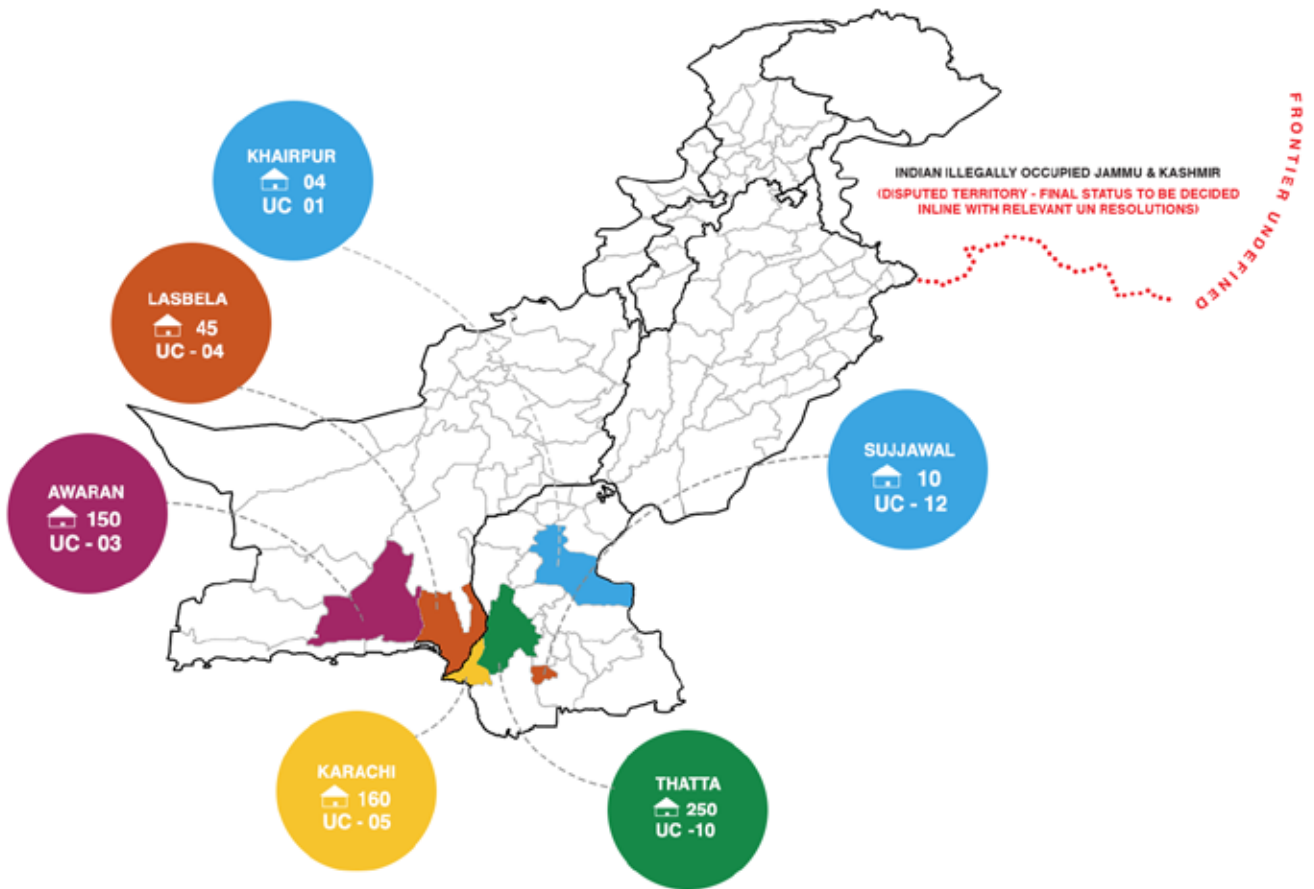
Indus Earth Trust's mission is to facilitate a movement to raise living standards by enhancing socio-economic conditions through an integrated development approach, which incorporates reduced use of fossil fuels, and Vision encourages the exploration of the Sustainable Development Goals while ensuring the protection of flora, fauna and marine life.

Vision

Development with Dignity

ترقی عزت اور وقار کے ساتھ

Where we Work



IET is an environment conscious organization ensuring Sustainability of its efforts wherever they may work. Environment impact assessment are conducted prior to initiation of any project to ensure that flora, fauna and Environmental processes are not disrupted by interventions.

A portrait of Afia Salam, a woman with long, wavy grey hair and glasses, wearing a blue and white striped shirt. She is looking directly at the camera with a slight smile. The background is a soft, out-of-focus green.

Chairperson's Message

Indus Earth Trust takes its motto of 'Development with Dignity' very seriously. All its social sector interventions, right from the stage of project design have underscored the need to lend a helping hand without hurting the dignity of the beneficiaries.

In 2019, this 'trickle up' philosophy could be seen in all the engagements that Indus Earth Trust had with communities across its area of work spanning Karachi and Thatta districts. Be it the expansion of the water conservation project to another geographical location or poverty alleviation measures with the assistance of donors, IET teams at its head office and in the field took the communities on board at the time of their need's assessment. They were made equal stakeholders through the consultative process of community organization, to ensure that they would sustain the solutions that had been put in place with the assistance of our donors.

It is a matter of great satisfaction that it is not just the brick-and-mortar solutions but the relationship thus built with the communities that even after projects end, the engagement stays. In fact, this expertise has become the hallmark of IET which is known in the development sector for its community organization skills that ensure inclusion, gender mainstreaming, and sustainability.

I am confident I speak on behalf of all the members of the Board of Trustees when I say that this very manner of delivering results gives us confidence that the Trust will continue to win acceptance from the communities and donors to keep on making a valuable contribution in the lives of the communities that need us.

Afia Salam
Karachi
Pakistan

Board of Trustees



Afia Salam
Chairperson
Journalist and development
communications specialist



Saleem Raza
General Secretary
Educationist Adjunct
professor IBA
and Former Governor
State Bank of Pakistan



Feroze Deane
Trustee
Industrialist-Self Employed



Samar Ali Khan
Trustee
Principal Architect-Design
Group Practice



Tazeen Hussain
Trustee
Educationist - Indus Valley
School of Art and Architecture



Sadaffe Abid
Trustee
CEO Circle, a women
empowerment initiative



Faisal Kapadia
Trustee
CEO-Mind Map
Communications



Nadim Shafiqullah
Joint Secretary
Corporate sector & Education



Shahid Sayeed Khan
Founder CEO and
Managing Trustee
Indus Earth Trust

A close-up, profile view of a middle-aged man with grey hair and a white beard, wearing glasses and a light blue shirt. He is looking slightly to the right.

CEO's Message

This year has been a very productive year where two major programmes were initiated by IET. Following on from last year the JLINE (just light is not enough) it was a pleasure to see communities benefiting from these min grid installations. Being able to play, read, light in the kitchen meant women could see properly, able to work at night when it was cooler (repairing bikes, making bed covers, sewing and generally being able to visit each other and socializing; which was somewhat hazardous in the dark.

The primary objective was to provide enough energy for communities to start their own businesses. This has been accomplished and indeed more energy is required as businesses have flourished. Thirty men and women were trained to maintain and operate these mini grids so that a self-sufficient local crew were available at hand.

Rain watering harvesting under the Coca Cola fund for water replenishment in Sindh Kohistan. A total of 200 Million litres was provided in thirty reservoirs. Hand pumps were installed adjacent to the water source with small concrete basins for livestock to drink enabling ease of access and prevent water pollution by direct access to the water. As water was available, we noticed that people who had left these villages were returning owing to water availability. "Reverse migration" as we refer to this social change. Established 200 Community Organizations which benefited 40,000 people and 6000 households. In addition, we received the PCP Certification

Shahid Sayeed Khan
CEO and Founder
Indus Earth Trust

Sucess of 2019



Social Mobilization

6,000

Mobilized 6000 beneficiaries



Training & Development

7,500

Training and Development to 7,500 households



Water

3,100

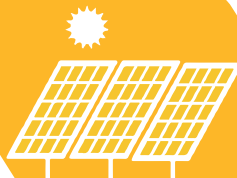
Water access to 3,100 households



Livelihood

200

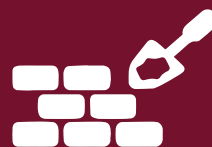
Livelihood opportunities to 42,000 households



Energy

500

Renewable energy to 15,500 households



Housing

20

Indigenous Earth housing to 200 households



Wash

31,000

WASH facility to 31,000 households



Community Physical Infrastructure

50

Worked on 100 CPI Projects

Field Visit



Media trip to visit Water for Women Project of Kohistan.



Value Chain Study of Crab Farming.



Conducting Interview of Beneficiaries on Benefits of Solar Mini Grid.



Board of Trustee Ms. Sadaf Abid visit Woman Empowerment Center in Liyari.



CEO IET with MPA Jam Awais Bijar Jokhiyo at Community Development Event at Mirpur Sakhr.



IFAD delegation meeting with Local Support Organizations, Thatta.

Field Visit



PCP team evaluated IET Community Solar Projects.



PPAF Delegation meeting with LSO representatives.



IET Organized Youth Cycle Rally at Seaview, Karachi.



Mr. Ayaz Shah Shirazi MPA Thatta inaugurated Solar Mini Grid Project at Gujo.




NED University researchers conducting IET Solar Mini-Grids Project Impact Assessment..



Deputy Speaker Sindh Assembly Ms. Rehana Leghari discussed issues of Community Development Challenges.

Social Mobilization



Social mobilization is the primary step of community development for management conflicts and disasters. It allows people to think and understand their situation and to organize and initiate action for their recovery with their own initiative and creativity. Developed the community-based institutions at different levels; Community, Village and union council, that process provide platform to the local people to address their collective challenges and decision making to fulfill the requirement of every household and individual.

Social Mobilization

Indus Earth Trust has great interest in developing the best structure of social mobilization system as it is the procedure of engaging all personal and societal influence to increase the demand and awareness of living standards' improvement, support in the distribution of services and resources as well as improve the healthcare system and encourage every individual to involve their efforts and interest to improve the lifestyle of the community. The Indus Earth Trust has developed the well-defined structure of social mobilization which are comprised of;

1 Union Council Level

2 Village Level

3 Community Level

Social mobilization is not a one-time activity, where the mobilization staff meets the community, explains the role that community has to perform, explain the organizational structures and procedures for registration etc. In essence, social mobilization is a continuous, complex process of two-way dialogue, where new ideas from the stakeholders are well received, examples from elsewhere are presented to communities and the societies are encouraged to think and put forth ideas that will generate truly users owned, managed and governed organizations, which are self-sustaining to the maximum possible extent. Indus Earth Trust successfully organized the communities at different levels; individuals, households, villages and facilitate the communities to develop community organizations at each level. IET worked on different social mobilization component funded by USAID, PPAF and Coca-Cola Foundation in Karachi South, Karachi West and Thatta districts to create the awareness and put efforts to improve the living standard of households.

40,000

Populations

6000

Household Organizations

1000

Youth Organized

200

Community Organizations

100

Village Organizations

1

Local Support Organizations

Training & Development



Training & Development sector has been recognized as the most essential part of an organization that helps to enhance the knowledge, skills and learning capacity of every individual to work effectively in order to improve the living styles. Indus Earth Trust believe that motivated and well-trained staff members can efficiently understand the philosophy and approach of an organization and can develop best utilization of their potential for providing benefit to the community as well as organization. We majorly emphasized on capacity building training for improving the expertise by focusing on the technical advancement and staff managerial skills.

Training & Development

Indus Earth Trust delivers technical and vocational training to the poor people in the entire Pakistan specifically in Sindh and Baluchistan. Furthermore, IET emphasize on developing skills of youth, physically disabled. Additionally, specialized training also given to the employees on community development that impact on improving the operations of organization.

IET signed MOU with ZABTech, Gharo to provide 2 months technical training of Solar Energy Workshop to the CRP's of Thatta in order to give education of operating solar mini grid in different villages of Thatta. Four villages were selected to installed solar mini grid in Thatta and from each villages 5 CRPs were selected who take training from ZABTech. This project was fully funded by the Pakistan Poverty Alleviation Funds (PPAF).

Furthermore, Enterprise Development Training (EDT) were also conducted by IET in the villages of Thatta, i.e. Ishaque Jokhiyo, Jaffar Jokhiyo, Hamzo Samoo and Bachu Kohli. The main purpose of conducting this training was to educate households of villages to established their business and manage effectively through focusing on some major techniques and skills.

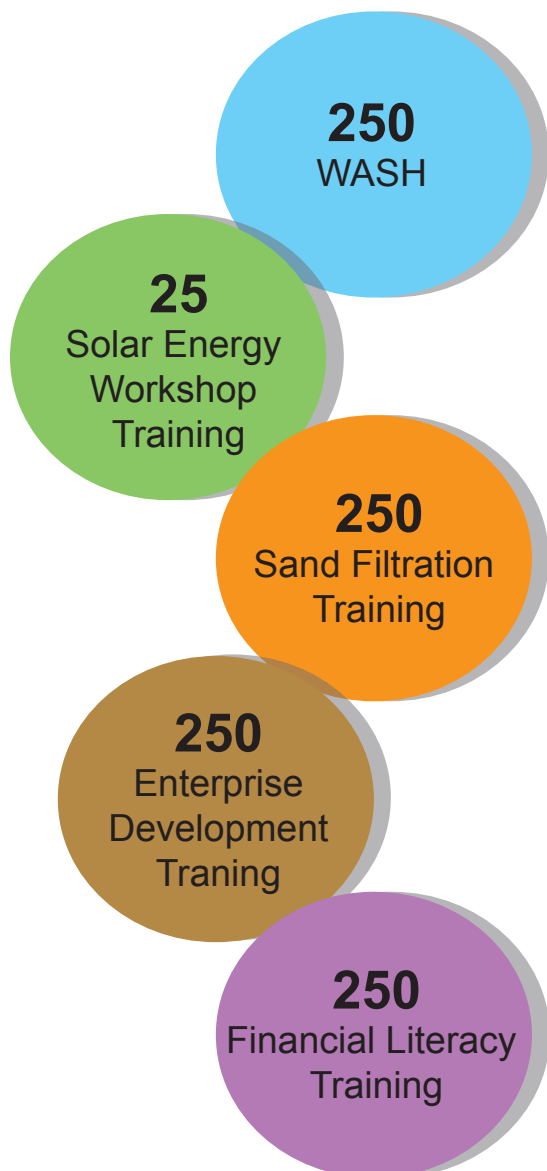
IET conducted Financial Literacy Training (FLT) in Thatta whose main objectives was to provide them skills and information of utilization of solar energy, Record keeping and recovery of bills from all households and financial discipline management. Maintenance, safety, cleaning, load management of solar panels were also given to the CRPs of 4 villages in Thatta.

Coca-Cola funded trainings on the Community Management Skills and Sand Filtration in which Trainers of IET educate women of Kohistan to effectively store water in Water Wheels. The main objectives of this training were to provide awareness of cleanliness and its impact on every individual health.

In the Year 2018-19, IET successfully trained more than 500 individuals of Thatta, Kohistan and Karachi districts that helps to improve the community living styles, entrepreneurial skills, and technical Skills.

Water Purification Techniques – Bio-Sand Filtration
Indus Earth Trust introduced bio sand filters for the people of Jhimpir / Kohistan, especially concentrating on women and girls. Bio-sand filtration is an appropriate and low-cost method for household water treatment, and is proven to reduce diarrheal incidence. The introduction course offered by Bush Proof is intended for those who want to learn about household level bio-sand filtration as an effective household water treatment.

Number of Trainings



Livelihood



Livelihood Program targets multiple groups including women, widows and the disabled persons, to enhance their incomes by giving them livelihood options and teaching them skills appropriate to their circumstances and social background for a better life and future. The program offers entrepreneurial skills and have viable business propositions as well as training for new skills and skill enhancement.



Livelihood

Indus Earth Trust effectively understand that livelihood development should be multidisciplinary and consider the requirements and needs of every individual. Furthermore, IET also understand that it directly impacts on the several stakeholders to safeguards the sustainability of all projects. Focusing on these needs and requirements, Indus Earth Trust have established an inclusive and holistic point of view in the projects. The main priority of IET is to uplift the socio-economic activities of the focus areas for which several diverse interventions and techniques used for development. The major emphasize of IET is to create change in moral and social attitudes of every individual in order to develop capability of community organization and village organization to such level that they can effectively solve their major and local issues.

Livelihood Investment Plan

IET developed livelihood investment plan in order to observe the complexities of beneficiary's livelihood. Indus earth trust focus on LIP in order to understand the several dimensions of livelihood in which objectives, connected opportunities, its strategies and other constraints are on priority.

Business Feasibility Plan

The main and most important part in which IET has its major emphasis is on Business Feasibility Plan in which IET educate every individual regarding importance of business feasibility plan and how it works in the business market. Furthermore, IET also worked on monitoring and evaluating on all business feasibility plan of beneficiaries in order to analyze their understanding after training.

Market Exposure

Indus Earth Trust provide opportunities to more than 250 beneficiaries of market exposure so that beneficiaries can survey market according to their trades. This gives confidence to all beneficiaries to start business from small scale. Market exposure for beneficiaries was very necessary to provide them confidence in terms of asset transfer, market linkage, and business sustainability. Further, IET make sure to make them satisfy in terms of improving their livelihood situation and manage their all assets according to the demand of market.

Market Linkages

IET stand with beneficiaries to create market linkage between different businesses of same trade. This helped beneficiaries to develop strong market connection among value chain actors, and enterprises such as retailers, suppliers, and other traders. IET has its major emphasize on providing livelihood to all beneficiaries with creating market linkage on the basis of their trade.

44

Households

14

Number of Trades

14

Market Expansion



Indus Earth Trust worked on installing solar mini grid for more than 350 households of 5 villages. Those villages were located in Tehsil Mirpur Sakhro, Thatta. The main Objective of this project was to educate households about importance of solar energy and its utilization according to the demand and supply. This Project was fully funded by PPAF in which IET emphasize to provide electricity through solar mini grids to households, small village hotels and small businesses.

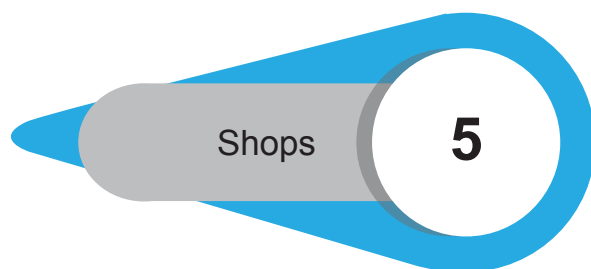
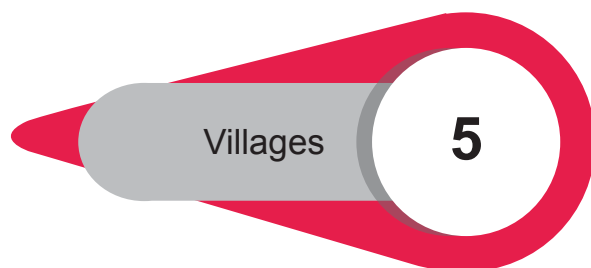
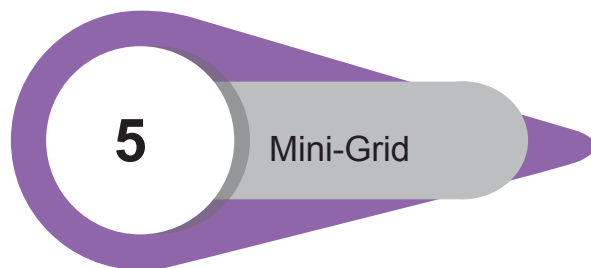
Nurturing Monitoring Evaluation & Research Project-II

Indus Earth Trust worked to analyze socially, technically and economically different solar energy delivery models for off-grid applications that widely used at regional and national level. Based on thorough analysis and after consultation with different stakeholders, consultant identified and recommended suitable scalable delivery models to be implemented in different regions of Pakistan.

IET also focused on nurturing, monitoring and evaluating the output in the villages before and after installation of solar mini grid in Thatta. We also provide bulbs, phone charging facility and street light system within the villages. The four clusters have been designed in every villages and in each village comprised of solar stations and batteries. Furthermore, cables were connected through drill process to solar mini grid for every households. IET also worked on creating billing habit in each household so that every head of household pay bill on the basis of consuming electricity. The baseline survey was conducted by the students of NED University of Engineering and Technology in which they analyzed the energy consumption of every household and their satisfaction after installation of solar mini grid. IET also provided energy support and training to all villagers for the upgradation and maintenance of the project.

USAID Project

Project was awarded to Indus Earth Trust (IET), and the necessary steps were taken to provide electricity in UC Gujjo. The purpose of this project was to generate business opportunities through providing electricity to the households of Haji Ibrahim Panhwar Village which comprised of total 104 participants. IET focused to enable electricity system in the village through proper carpet coverage for which IET made proper community organization based on 2 members. Their major work was to manage all community issues related electricity and other resources. Furthermore, the CRPs' of this project was trained by the ZABtech in which they get education of operation and maintenance of solar mini grid. IET not only installed solar mini grid but also they focused on providing ownership to the villages so that they can effectively work within their villages.



Water



Indus Earth Trust strongly believes in woman empowerment in rural areas of Sindh and Baluchistan, where women are responsible to collect water from long distance under high temperature. IET provide water wheel among the 700 women, H2O wheel provides safe portable water and removes the burden off the shoulders of children and women ensuring better health. H2O wheel provides 40% more water than a traditional mud-matka. H2O wheel saves time which can be better invested in productive activities.

Water Purification Techniques

Indus Earth Trust introduced bio sand filters for the people of Jhimpir / Kohistan, especially concentrating on women and girls. They took water from the rain water reservoirs through water wheels that was dirty to drink or cooking. Bio-sand filtration is an appropriate and low-cost method for household water treatment, and is proven to reduce diarrheal incidence. The introduction course offered by Bush Proof is intended for those who want to learn about household level bio-sand filtration as an effective household water treatment. Indus Earth Trust conducted bio-sand filtration practical training and easy demonstration of self-help Nadi drinking water filter, a bio-sand filter is unique in its simple design, assembly and cost. The filter consists of baked clay Nadi & Matka, sand & gravels of different mesh sizes and a rubber or plastic tube. IET main objective of Bio-sand Filtration technique was to provide sustainable access to safe and clean drinking water by provision of Bio-Sand Nadi filter units in the Jhimpir / Kohistan.

Installation of Handpumps

Indus Earth Trust is practically active in ensuring the provision of clean drinking water in remote areas, installed hand-pumps along with rain water reservoirs under the water for women project phase – II. There are some main objectives on the basis of which IET worked on Installation of Handpumps.

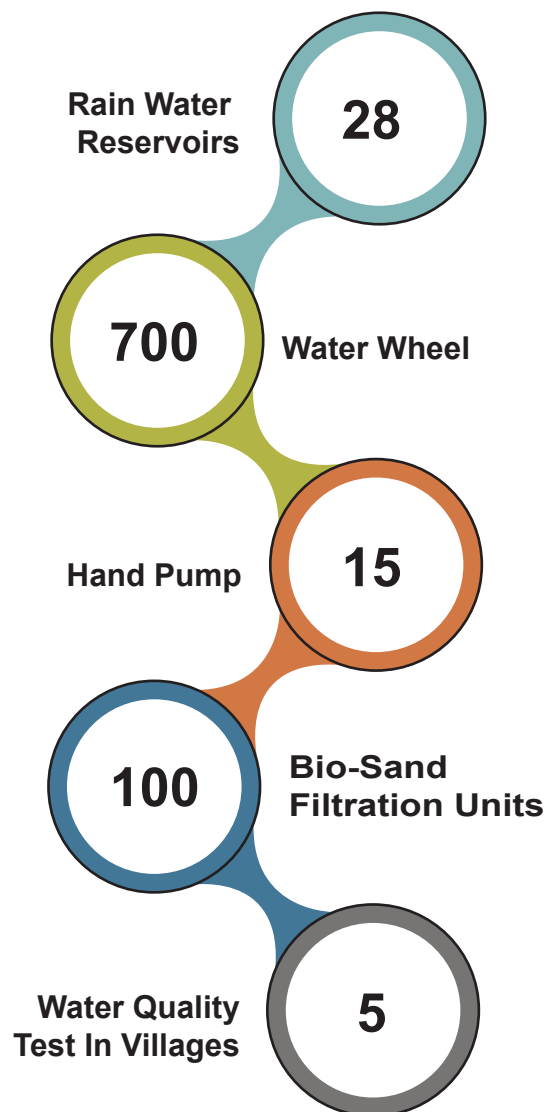
- Provide potable hand pump water to 15 villages and reduce burden of water-born-disease in villages.
- Reduce morbidity and the health expenditures of the villagers.
- Increase the availability of water at village level especially for women.
- Reduce time for young girls spend on fetching water thereby increasing the time they can spend in school.
- Raise awareness of women on hygienic problems, women rights and empower village women educating them in hygiene skills and improving their health conditions.

Water Quality Tests

IET worked on testing water quality of 5 villages of Thatta in order to install handpumps. This helped IET to provide safe and clean water to the households of different villages of Thatta by using techniques mentioned in above sections.

Rain Water Reservoirs' Sites

IET project team and community representatives jointly identified 28 locations for rain water harvesting. Mobilized the heavy machinery in the project areas for preparation of potential reservoirs. Enhance the capacity of existing reservoirs and establish new ones with the used of heavy machinery, tractors, shovels and the labor. All work executed with the consultation of local people and community organizations. Rainwater Harvesting refers to the process where rainwater is gradually gathered and accumulated, so that it can be used for domestic purposes, livestock and agriculture.



Housing



IET has considerable experience in building using earth, stone and bamboo as materials to build secure houses. Unexpected weather patterns and extreme precipitation due to climate change have destroyed shelters for humans and animals. There is a need to adapt current construction techniques and types taking all these factors into account. IET has also trained 200 masons and carpenters. These trained masons have built their own houses and are earning a good living by providing their building acumen to others.

Housing

Indus Earth Trust has faced effective experience in constructing housing projects utilizing bamboo and earth stone at low-cost and efficient material used to construct resilient and secure houses.

Indus Earth Trust has its major concern on alleviation of poverty further focusing on fulfilling the religious values in different villages of Thatta. Mosques are for the community, not just recruitment and training grounds of terrorists and places of indoctrination of extremist agendas. In the light of the recent bombing, it is heartening to see a revival of an active approach by civil society in reclaiming the mosques for the people and reclaiming them as places of social interaction and community building. This mosque is inside the perimeter of the IET established community center and therefore outside the control of any extremist or independent religious agenda. It is IET's attempt to reclaim Mosques as places of social interaction and community building and inclusive in terms of gender.

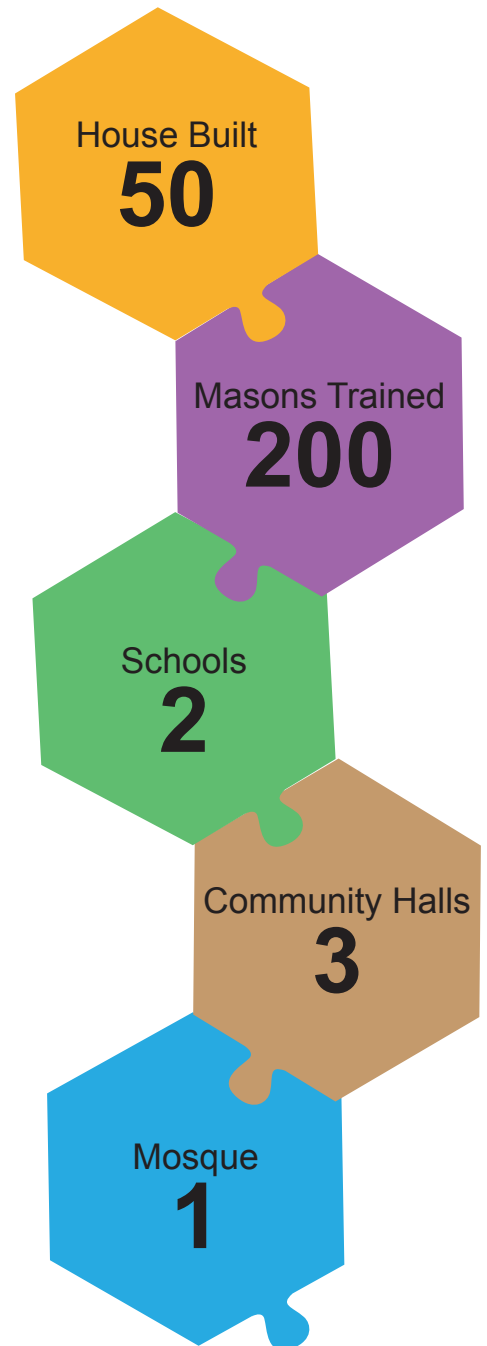
Indus Earth Trust completed its Mud Bamboo Mosque construction in 2019 in Gharo to provide opportunity to residents of villages to fulfill their religious norms.

Additionally, Indus Earth Trust focused on Adobe structures which are extremely durable for the old building that are existing in the local areas. It can also effectively utilized in all over the Asia and Middle East. The sustainable use of techniques relied on the appropriate requirement in the slit, clay and sand mixture.

The most essential underestimated material is also known as Bamboo Shelter which has been practiced by Indus Earth Trust in housing. Bamboo has been analyzed as the excellent replacement for the utilization of timber.

Indus Earth Trust also focused on training 12 women of different Villages of Thatta to establish school in their locality where both boys and girls are being educated by local teachers. The school was built by IET for the community of Thatta in which women were trained to build small low-cost houses by themselves.

Indus Earth Trust also took part in UBL rehabilitation project whose agenda was to reconstruct the whole village that was adversely affected by the earthquake in the year 2013. In the year 2014 Nibat Village was chosen that was end in the year 2019. This village has more than 810 people with 158 households.



Special Projects



Indus Earth Trust emphasized on some special projects to serve the community in which community nurseries and blanket distributions were two major special projects successfully completed in the year 2018-19



Special Projects

Community Nurseries

Indus Earth Trust initiated community-based nurseries program at Gharo union council, Thatta to motivate the local people regarding the importance of the tree plantation in climate change scenario. This initiative about the importance of wild plants to livelihoods in the subsistence sector, both by meeting a wide range of household needs and, through increasing commercialization, generating incomes. The development of conservation-based microenterprises within the subsistence sector provides its own set of challenges. Not only does the enterprise need to generate enough revenue to survive (often in low-income areas), but conservation objectives need to be achieved and, often, tangible benefits need to be distributed amongst varying numbers of community participants.



Community Nurseries at Mehran Center, Gharo-Thatta.

Blanket Distribution

People usually say that thousands of people die of cold, but we say that they die due to lack of woollen clothes and blankets. Poor and helpless people sleep in rags at footpath and roadside and die of cold. These poor people sleep close to each other during cold waves but how one can sleep sound without blanket or quilt in such conditions. They shiver due to cold breeze all the night and some old age persons die of these waves.

Indus Earth Trust identified 100 poor and helpless people and get them blankets. All of them were happy to get the blankets and were also excited that now they would be able to have a sound sleep in cold nights. The initiative of IET has a positive effect among the poor people. All the poor beneficiaries appreciated Indus Earth Trust for what they did and thanked them for their human service and public interest.



Elderly woman receiving Blanket



Events



Agreement Signing Ceremony of Solar mini grid Organized by USAID with IET.



CEO Receiving Rotary Club award.



Certificate distribution of Energy CRPs at ZebTech, Ghoro.



Project Team Orientation Workshop.



Graduation Ceremony of Energy CRPs at ZebTech.



Inauguration Ceremony of Solar Mini Grid at Gujjo, Thatta .

Events



Climate Change Workshop at IET head office.



Women Energy CRPs at ZebTech, Gharo



Project closing ceremony of Solar Mini Grid at Gujjo, Thatta.



IET CEO Inaugrating Solar Mini Grid Unit with Chairmain Gharo Town, Thatta.



Signing MOU between ZebTech, Gharo & IET.



IET participated in Science Exhibition at Dawood School, Karachi.

Media and Community



INDUS EARTH TRUST
March 22, 2019
Water is the giver of life. But it is becoming increasingly difficult for marginalized communities to access it. Indus Earth Trust has been working with communities in Sindh and Balochistan to ease their access to water through many interventions. These include rain water harvesting reservoirs, provision of dug wells and hand pumps, teaching them simple purification measures through biogas filtration, and easing the burden of women through the provision of water wheels. Th. See More



CSR to expand scope of philanthropic activities in year 2019

KARACHI: In the New Year 2019 the CSR Club Pakistan will embark upon a journey to act upon a composite plan to do true philanthropy: campaigns for health, education, and development programmes, and job creation for youth, and a Free release.

Mr. Qureshi informed the audience that the programme had been launched for training of information Technology and cellular phone repairing for youth of the District Tharparkar in Sindh under a joint venture of CSR between South Wings Coal Mining society was indeed philanthropic.

He said that the plantation enterprise had to be conducted in cleanliness and improvement of environment of the city.

Also speaking on the occasion, President CSR Club Aam Yousaf emphasized that deficient corporate



This will be done in Corporate and Social Responsibility should come



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کاوش

جلد 11 | شمار 11 | اڪٽوبر 2019 | بطنان 11 | صفر المظفر 1441 | ھ 18 | سن 1362

مھارتن جي ڪوٽ، ٺٽي، سجاول ۽ بلدين و نوجوان بيروزگار آهن؛ وڃي دهيسر
علائقن جا نوجوان في مھارتن جي ذريعي سٺو روزگار ڪري سگھن ٿا
و عام ماڻھن جي معاشي حالت انتهائي خراب آھي



INDUS EARTH TRUST
June 16, 2019
Strong fathers build strong communities, teach IET wishes all the hardworking fathers out there a very happy fathers day!



Certificates distribution ceremony held at ZABTEC
By Amin Farooqui
DHABEJI: The certificates distribution ceremony was held at the ZABTEC which was attended by the Director Waheeda Maheesar and Badi District Coordinator Abdul Waheda Maheesar. Addressing on the occasion, the Director said that steps are also being taken to ensure the supply of solar panels to the villagers so that they could be facilitated in different fields after the completion of Principal's course they can start

جي ڌڻن مان لڳا نالي مارڪيٽ وڪڙڻ ڪٿي گھاري و سڀا
ٺٽي، سجاول ۽ بلدين و نوجوانن کي تربيت ڏيئي وڃي دهيسر
زيتيشه ذريعي نوجوانن کي مختلف طور طارن جي تربيت ڏيئي رهيا
آهين
مستقبل و اسين شمار سٺا مھارتن پرايخت آھي رهيا آھين گھاري
و گھاريون

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Partners



Junaidy Shoaib Asad
Chartered Accountants



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INDUS EARTH TRUST

Opinion

We have audited the financial statements of Indus Earth Trust ("the Trust"), which comprise the statement of financial position as at 30 June 2019, and the income and expenditure account, 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 present fairly, in all material respects, the financial position of the Trust as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

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

Emphasis of matter

We draw attention to Note 1.2 in the financial statements, which indicates that the Trust has accumulated deficit amounting to Rs. 29,032,380 as at 30 June 2019 and as of that date, the Trust's current liabilities exceed its current assets by Rs. 30,326,331. As stated in the Note 1.2, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. However, during the financial year ended 30 June 2019, the Trust incurred a deficit of Rs. 5,222,528 (2018: Surplus 3,202,170). The management has formulated plans as explained in note 1.2 to the financial statements and is confident that the Trust will be able to reverse the deficits in the foreseeable future. Keeping in view these facts, these financial statements have been prepared on going concern basis. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Trustees 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 Trustees 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, Trustees are responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust financial reporting process. *gms*

1/6-P, Block-6, P.E.C.H.S, Mohtarma Laseq Begum Road, Off Shahra-e-Faisal, Near Nursery Flyover,
Karachi, Pakistan. Tel: +92 (021) 34371910 - 13 | 0331-1210876 | 0331-1210923 | 0331-1210908
Fax: +92 (021) 34371916 | Email: info@jsa.com.pk | URL: www.jsa.com.pk
Other Offices: Lahore, Islamabad & Multan

Junaidy Shoaib Asad
Chartered Accountants



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust'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 Trust'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 Trust 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.


Junaidy Shoaib Asad
Chartered Accountants

Date: February 25, 2020

Karachi

INDUS EARTH TRUST
Statement Of Financial Position
As At 30 June 2019

	Note	2019 ----- (Rupees) -----	2018
NON-CURRENT ASSETS			
Property and equipment	3	982,069	1,321,861
Capital work in progress	4	260,000	260,000
Intangible assets	5	51,882	77,436
		<u>1,293,951</u>	<u>1,659,297</u>
CURRENT ASSETS			
Micro credit loan portfolio	6	-	-
Advances, deposits, pre-payments and other receivables	7	2,404,586	2,301,340
Cash and bank balances	8	41,815	101,109
		<u>2,446,401</u>	<u>2,402,449</u>
		<u>3,740,352</u>	<u>4,061,746</u>
FUNDS			
Accumulated deficit		(29,032,198)	(23,809,852)
CURRENT LIABILITIES			
Deferred grant	9	6,560,233	1,114,684
Loan from Orangi Charitable Trust	10	3,454,479	3,454,479
Creditors, accrued expenses and other liabilities	11	18,006,728	17,592,335
Other payables	12	4,751,110	5,710,100
		<u>32,772,550</u>	<u>27,871,598</u>
CONTINGENCIES AND COMMITMENTS			
	13		
		<u>3,740,352</u>	<u>4,061,746</u>

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



TRUSTEE



TRUSTEE

Audit Report 2018-19

INDUS EARTH TRUST
Income and Expenditure Account
For The Year Ended 30 June 2019

	Note	2019 ----- (Rupees) -----	2018 -----
INCOME			
Funds from donors	14	19,949,409	29,230,538
EXPENDITURE			
Cost of projects	15	(17,948,909)	(19,824,440)
		<u>2,000,500</u>	<u>9,406,098</u>
Administrative expenses	16	(8,362,579)	(8,652,135)
Finance cost		(11,474)	(6,755)
		<u>(6,373,553)</u>	<u>747,208</u>
Other income	17	1,151,207	2,454,962
Surplus for the year before taxation		<u>(5,222,346)</u>	<u>3,202,170</u>
Taxation	18	-	-
Surplus for the year after taxation		<u><u>(5,222,346)</u></u>	<u><u>3,202,170</u></u>

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


 TRUSTEE


 TRUSTEE





29-C, 24th Commercial Street, Tauheed Commercial Area, Phase V,
Defence Housing Authority, Karachi, Pakistan.

Phone: (+92 21) 35864344

Email: indusearthtrustpakistan@gmail.com, info@indusearthtrust.org

Web: <http://indusearthtrust.org>

