



AIMING
CHANGE FOR
TOMORROW

ANNUAL REPORT

2024



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REPORT
2024

A tomorrow where everyone has
opportunities to prosper



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CHANGE FOR
TOMORROW



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Chairperson's Message

A Year of Impact. A Future of Possibility



Over the past year, I have been deeply inspired by the unwavering dedication that drives our collective mission to serve the people of Pakistan.

With the continued support of the Government of Pakistan at both national and provincial levels and our valued donors, including UNFPA, the British Council, WFP, and UNIDO, we have positively impacted more than 2.2 million lives across the country.

Our efforts have focused on expanding access to education, health and nutrition, livelihoods, social enterprise, climate action, and social protection.

As we look ahead to 2025, I remain confident in our ability to grow, adapt, and meet emerging challenges. We are firmly committed to innovation, collaboration, and creating a lasting impact in the communities we serve.

I extend my deepest appreciation to our Founder President, Board of Directors, Chief Executive Officer and all our dedicated staff across the country for their expertise, compassion, and perseverance. I am equally grateful to our partners and donors, whose steadfast support continues to make our work possible.

Together, we are shaping a stronger, more equitable Pakistan for all.

A handwritten signature in dark ink, appearing to read 'Saeed ul Hassan'.

Saeed ul Hassan
Chairperson

Founder President's Message

Together, We Weave the Future—just, Inclusive, and Whole:



Our mission at ACT is shaped by a belief that real change begins in communities. Throughout 2024, we worked with communities having diverse cultural background whose voices and lived realities continue to shape everything we do.

The feedback, I received from communities has been invaluable and evident of our team. From a mother in southern Punjab accessing maternal healthcare for the first time, to a transgender activist advocating for inclusion, a father with a disability who can access better social services, to a small business owner finding resilience after disaster. These are the quiet revolutions that inspire our work every day.

Inclusivity and non-discrimination are not just ACT's values, these are the essence of everything we do. We worked to ensure that no one is left behind and implementing government policies at the grassroots and opening up opportunities for all.

Looking ahead, our focus is clear — deepen impact, localize leadership, and scaling solutions that work. With continued trust from our donors and commitment from our staff, we will keep pushing boundaries, challenging norms, and building systems that serve everyone — especially the most marginalized.

Thank you for believing in our mission. The journey continues, and we're proud to walk it with you.

A handwritten signature in black ink, consisting of a large 'V' shape followed by a series of loops and a long horizontal stroke.

Mubashir Nabi
Founder President

CEO's Foreword

Driven By Purpose, United in Impact



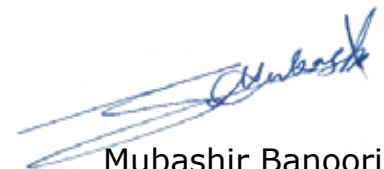
As we wrap up another year, I'm deeply grateful for the strength and dedication of our community, made possible through public and private partnerships nationwide. ACT reflects on a year of meaningful progress in education, social protection, and community empowerment—positively impacting over 2.2 million lives.

Highlights include advancing life skills-based education, enhancing teacher training, and increasing access to schooling. We also strengthened local governance by supporting Parent-Teacher and School Management Councils.

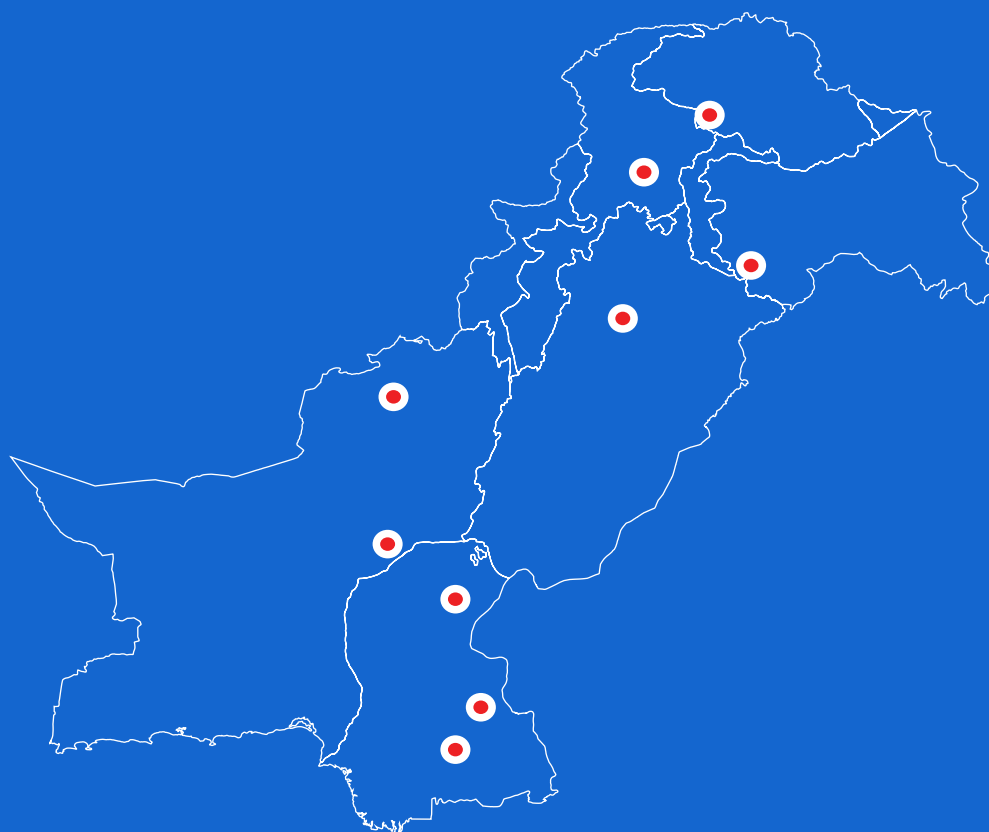
In social protection, ACT operated gender-based violence helplines, reaching 17,367 marginalized individuals including 413 persons with disabilities while improving access to legal, health, and support services for women.

Our healthcare initiatives focused on maternal and child health, nutrition, and mental well-being. Additionally, ACT supported small business development and disaster preparedness in vulnerable communities.

Thank you for your continued support and partnership. Your contributions are the cornerstone of our collective success.



Mubashir Banoori
Chief Executive Officer



2024 REVIEW



Rights based
Approach



Non
discrimination



Transparency



Collaboration &
Partnerships



Innovations



Gender
sensitivity

Our Thematic Priorities:



Education



Climate Change
and Resilience
Building



Livelihood



Social Protection



Health &
Nutrition



Knowledge &
Research

Beneficiaries Gender Balance



WOMEN
51.5%



MEN
48.5%

We reached 2,246,381 people across Pakistan. Through our various programming we worked towards accomplishing multiple sustainable development goals in the year:



Ensure access to maternal and child healthcare services for **5,384 females** through public hospital facilitation centers, contributing to SDG 3.



Strengthen food security and reduce poverty for **32,412 individuals** through cash assistance, nutrition-sensitive support programs, and capacity building



Empowered local governance and promoted access to justice and institutional accountability through strengthened PTCs and SCs, GBV helplines, and multi-sectoral coordination on GBV across the country, supporting SDG 16.



Strengthen quality education through the development and nationwide rollout of a gender- and age-sensitive LSBE curriculum, teacher and leadership training, and inclusive community engagement, in support of SDG 4.



Promoted climate resilience and environmental sustainability through climate-integrated LSBE curriculum and teachers training, community sensitization, afforestation, and disaster response initiatives, supporting SDG 13.



Advanced gender equality and reduce inequalities for **33,000+ individuals** through GBV and youth helplines, provided legal and psychosocial support, and awareness initiatives on mental and reproductive health, aligned with SDGs 5 and 10.



Promoted decent work and economic growth business grants, vocational training, and cash-based assistance, enhancing financial stability and resilience in underserved communities, aligned with SDG 8.

KEY PARTNERS & SUPPORTERS IN 2024



List of Acronyms



Adolescent and Youth Friendly Service (AYFS)
Parent Teacher Councils (PTCs)
School Management Councils (SMCs)
National Vocational and Technical Training Commission
Benazir Nashonuma Program (BNP)
Directorate of Professional Development (DPD)
Federal Directorate of Education (FDE)
National Vocational and Technical Training Commission (NAVTTTC)
Technical & Vocational Education Training Authority (TEVTA)
Quaid-e-Azam Academy for Educational Development Punjab (QAED)
Khyber Pakhtunkhwa Elementary and Secondary Education Department (KPESED)
The School Education Department (SED)
Continuous Professional development (CPD)
Life Skills Based Education (LSBE)
Mother Support Groups (MSGs)
Lady Health Worker (LHW)
Focused Group Discussion (FGD)

EDUCATION

Through Education, we reached 175,176 people in 2024



In 2024, ACT continued its initiatives to improve access to quality, equitable, and sustainable education in collaboration with UNFPA and the British Council Pakistan. The focus was on working with the education ministry at federal, provincial, and district levels across the country. Key areas of effort included curriculum development, policy support, teacher training, and community engagement, covering topics like life skills, reproductive health, and financial literacy. The Life Skills-Based Education (LSBE) initiative aimed to bridge the gender literacy gap and provide learning opportunities to marginalized communities in both formal and non-formal education sectors.

ACT also supported policies and community leadership through Parent-Teacher Councils (PTCs) and School Councils (SCs) as part of Continuous Professional Development (CPD) interventions.

Achievements:

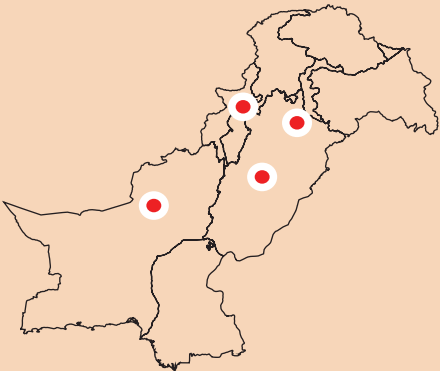
- Developed and approved a gender- and age-sensitive LSBE curriculum for grades I–XII, including critical topics like reproductive health and financial literacy.
- Piloted the LSBE curriculum in 100 Federal Directorate of Education schools, training 100 teachers (50 male, 50 female) to deliver impactful lessons.
- Strengthened community engagement efforts to improve services for youth and adolescents in Life Skills-Based Education and reproductive health for Y-peer members.
- Established a national forum for the adoption of gender-sensitive, age-appropriate LSBE resources for out-of-school adolescents and youth.
- Developed and disseminated comprehensive guidelines on gender-sensitive, age-appropriate LSBE content for informal education.
- Hosted a National Youth Summit focused on SDGs, gender equality, and climate action, providing a platform for youth to engage with policymakers, civil society, and the private sector.
- Supported British Council and government partners for KP and Punjab in Development and implementation for Enhancement of PTCs and SCs



Through Education we are working towards Sustainable Development Goals (SDGs) 4, 5, 10 and 16

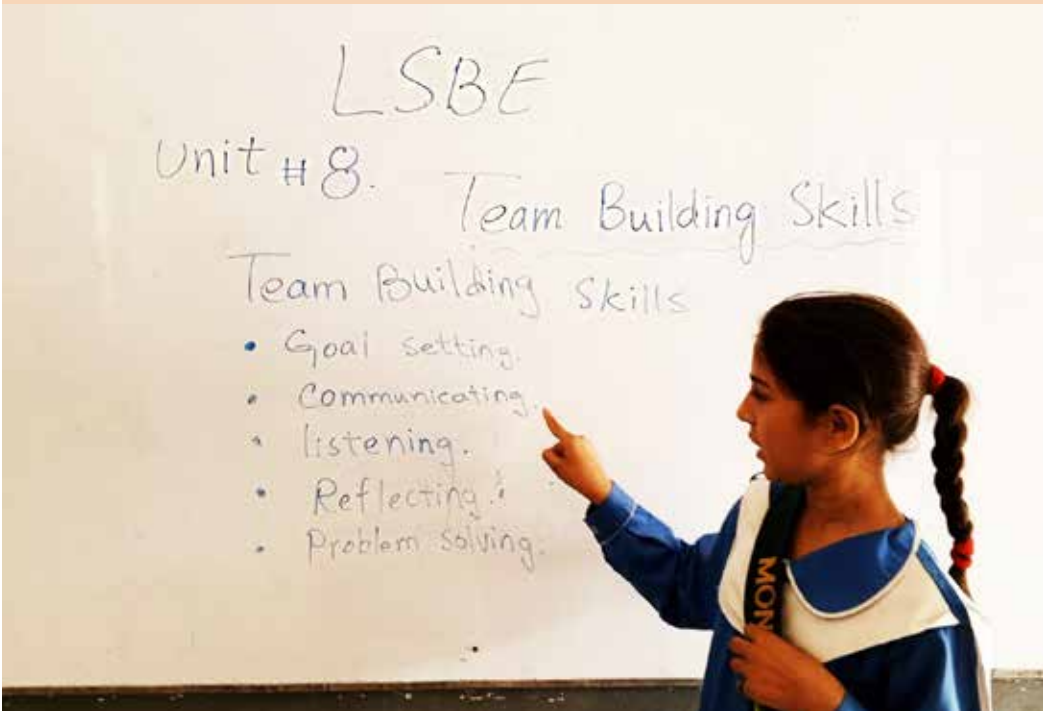
Priority Areas for Education

-  Curriculum Development & Implementation
-  Teacher Training & Capacity Building
-  Educational Policy & Advocacy
-  School Leadership & Professional Development
-  Community Engagement & Awareness



supported and collaborated with:

Teachers	0.5%
Students	60%
Government Officials	0.5%
Community Group Members	39%



Outputs:



LSBE Curriculum Rollout:

Trained 100 Federal Directorate of Education teachers, successfully conducting a three-month pilot in 100 schools, benefiting over 5,000 students in Grades IV and VIII.



Community Engagement:

Conducted 14 outreach activities, benefiting 6,750 individuals.



National Youth Summit:

Held on November 5–6, 2024, with over 300 participants, including 200 youth, engaging in discussions on workforce development, green initiatives, health, and wellbeing.



Trained 375 teachers in refugee-hosting communities and conducted 421 community sessions in Balochistan, Khyber Pakhtunkhwa, and South Punjab.



LSBE Community and School Sessions:

Delivered 421 sessions impacting 8,792 individuals, including 3,536 children, 3,400 parents, and 1,856 community elders.



NAVTTC and TEVTA Training:

Trained 80 instructors in ICT, Peshawar, and Quetta on enhancing their communication skills and understanding of LSBE.



School Leadership Training:

Trained 249 school heads (120 male, 129 female) and 88 District Education Officers (58 male, 30 female) in Khyber Pakhtunkhwa on National Standards for School Heads.



Stakeholders engaging in collaborative discussions during the Meeting of National Forum on LSBE in Islamabad

“Collaboration is a key to driving LSBE initiatives forward, and together, we can make a real impact. I am fully committed to achieving our forum’s goals and strengthening LSBE programs across Pakistan. The Government of Pakistan appreciates the LSBE initiative by ACT and UNFPA and endorses its pilot rollout in FDE schools in Islamabad. Recognizing its significant impact, we are committed to expand the LSBE curriculum nationwide to reach a wider audience.” - Mr. Junaid Ikhlq, Joint Secretary, Ministry of Federal Education & Professional Training

Social Protection

Through Social Protection, we reached 1,775,706 people in 2024



ACT through its social protection program striving to reduce inequalities within society by enhancing access to financial security, healthcare, nutrition, education, and legal support. This initiative, in partnership with UNFPA, WFP, BNP, Women Protection Centers, and provincial social welfare departments, aims to help communities regain independence, safety and social security.





Achievements:

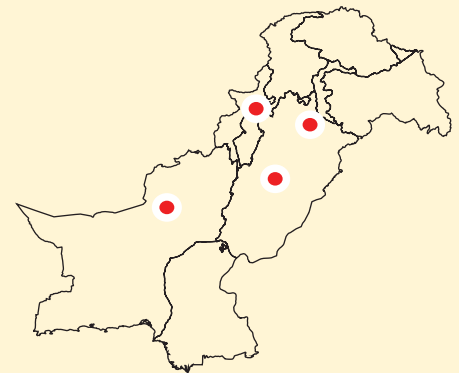
- The implementation of the Domestic Violence Act has been supported through capacity building for relevant stakeholders in KP and Punjab, focusing on the Act, its Rules, and SOPs.
- In Punjab, efforts led to the completion and submission of the final draft of the rules and procedures for the Punjab Protection of Women Against Violence Act, 2016 to the provincial cabinet.
- Women Protection Centres (WPCs) in Rawalpindi and Lahore have been refurbished and upgraded as part of strengthening multi-sectoral coordination mechanisms on gender-based violence in KP and Punjab.
- The ACT managed three helplines, including the establishment of the Punjab GBV helpline in Multan. Additionally, technical, operational, and HR support was provided to the GBV helplines in Balochistan and KP.
- ACTs project support contributed to improve beneficiary identification, expanding program outreach to over 1.6 million individuals, and addressing malnutrition among pregnant Women and young children.



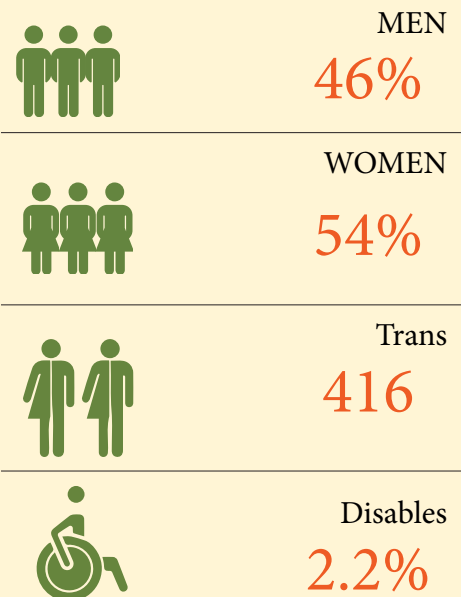
Through Social Protection we are working towards Sustainable Development Goals (SDGs) 5, 10 and 16

Priority Areas for Social Protection:

-  Improving community access to healthcare, education and financial support
-  Strengthening service provider capacity
-  Policy Advocacy and Institutional Strengthening
-  Access to legal aid, psychosocial support, and youth services



supported and collaborated with:



Outputs:



65,384 females accessed maternal and child healthcare and nutrition at public hospital facilitation centers.



Over 1.6 million people reached through the BNP Public Information Campaign.



A girls' school was established in AJK, educating 129 children with 3 teachers.



17,367 beneficiaries received support via GBV Helplines across Punjab, KPK, and Balochistan.



644 legal aid cases and 410 psychosocial support services were provided through the helplines.



The National Youth Helpline (NYHL) received 15,503 calls, mainly related to psychosocial issues (64%) and educational concerns (12.9%), with 6,607 females, 6,947 males, and 416 transgender individuals reaching out, including 209 calls from disabled individuals.



Sensitized more than 1000 students in University of Baltistan Skardu, BUIEMS Quetta and IM Sciences Peshawar on critical topics like mental health, reproductive health, and youth empowerment.



125 participants, including 70 men and 55 women from government departments and community organizations, took part in three orientation sessions in KP to enhance the implementation of the DV Act and referral pathways.

National Youth HELPLINE 0800-69457

Empowering you to be heard,
valued, and supported.

Sara, 28 years old (Transgender Individual):

"Finding support as a transgender person can be difficult, but NYHL was a lifeline for me. They treated me with respect and dignity, and the counselor understood the unique challenges I face.

I felt validated and supported in ways I hadn't experienced before. It's comforting to know there's a place where I can turn for help."



HEALTH & NUTRITION

Through Health & Nutrition, we reached 1,397,70 people in 2024



ACT has been actively supporting disadvantaged communities in Pakistan by partnering with the World Food Programme (WFP), the Benazir Income Support Program (BISP), and UNFPA. Our efforts focused on enhancing access to nutrition, as well as promoting physical and emotional health and well-being.

Through our health projects, ACT has positively impacted lives by offering preventive care, raising awareness, providing curative programs, and enhancing the capacity of local health structures in Pakistan. Our program has also worked to reduce gender disparities in access to these services, particularly through addressing maternal and child mortality.

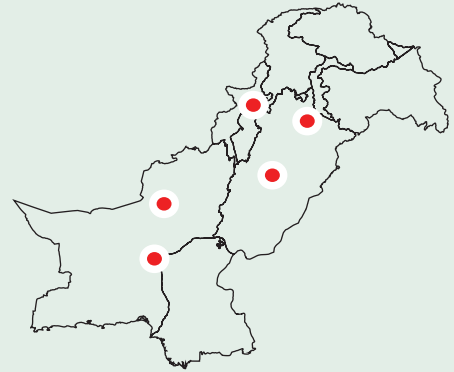


Through Health & Nutrition we are working towards Sustainable Development Goal (SDGs) 2. & 3.

Priority Areas for Health



Mother, Child and New born Health (MNCH)



supported and collaborated with:



MEN
28%



WOMEN
72%



FAMILIES
9,247



Outputs:



The Cash Top-Up for Nutrition Program in Naseerabad District addressed malnutrition by supporting vulnerable households in 679 villages, benefiting 9,247 families. Each family received PKR 12,000 per cycle, total PKR 36,000 over three cycles, improving access to nutrition and healthcare.



5,384 females accessed maternal and child healthcare and nutrition services at public hospital facilitation centers.



410 psychosocial support services were provided through dedicated tele helplines.



Raised awareness on mental health, reproductive health, substance abuse, and available support services.



Facilitator Aisha Memon engaging students during a Y-PEER Pakistan session on SRHR, encouraging critical thinking and fostering awareness through open dialogue

“Students showed great interest in learning about Sexual and Reproductive Health and Rights. Many were surprised to realize that some of their previously held beliefs were based on long-standing myths. This realization not only engaged them but also led to insightful discussions during the session. They valued the chance to challenge misconceptions and expressed enthusiasm for future learning opportunities to further clarify and dispel these myths. Such sessions play a crucial role in fostering awareness and informed decision-making among young individuals.” -Aisha Memon

Livelihood and Social Entrepreneurship

Through Livelihood and Social Entrepreneurship we reached 48,608 people in 2024



In 2024, ACT's initiatives in livelihood and social entrepreneurship focused on economic empowerment, poverty reduction, and sustainable development. ACT impacted 48,608 individuals by enhancing income opportunities, supporting vulnerable women with conditional cash transfers and training programs, and strengthening entrepreneurial ecosystems through partnerships with UNIDO, WFP, and local organizations in Sindh and Punjab. These efforts have improved access to essential needs like food, nutrition, and healthcare.

Achievements

- The team screened 891 households, identifying vulnerable individuals for livelihood support and shortlisted 119 grant applications to help launch businesses in Thatta.
- Forty-five Chakki owners were trained in wheat flour fortification, benefiting 15,750 local communities in Bahawalpur, Multan, Lodhran, and Khanewal.
- 401 women were trained in livestock management, climate-smart agriculture, kitchen gardening, and enterprise development. Inputs like silage, medicine, seeds, and raw materials were distributed to boost economic resilience.
- 5,167 beneficiaries received cash assistance through Cash for Work and Cash assistance for initiating business and reached out to 32,412 individuals, including 6,303 women, 6,338 men, 9,188 girls, and 10,583 boys, promoting financial stability and community resilience.



Through Livelihoods we are working towards **Sustainable Development Goals (SDGs) 1, 2, 8 and 10**

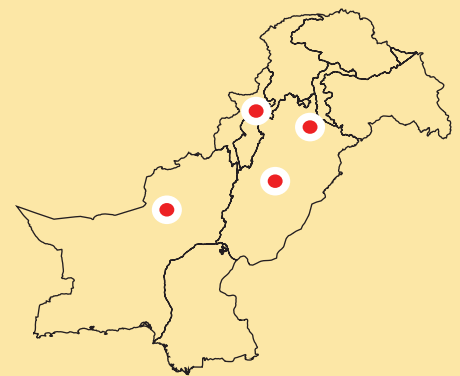
Priority Areas for Livelihoods



Women Economic Empowerment & Skills Development



Enhancing Financial resilience of disaster affected communities



supported and collaborated with:



WOMEN

29%



MEN

30%



Children

41%





Success Story: From Struggle to Strength – Hajra Bibi, Jaffarabad

Hajra Bibi, a widow from Ghulam Qadir Khosa village in Jaffarabad, transformed her life through resilience and skill training. Despite facing financial hardships and being responsible for five children, Hajra revitalized her traditional handicraft business after receiving Enterprise Development training from ACT, supported by WFP. Enhanced skills in design, financial management, and marketing increased the demand for her products, leading to a significant rise in her income. Today, Hajra inspires many women in her village.



Disaster Preparedness, Response and Climate Resilience



Through Disaster Preparedness, Response and Climate Resilience we reached 107,121 people in 2024

Disaster preparedness, response and climate resilience are key thematic areas of ACT's program. In 2024, we collaborated with WFP, stakeholders, including government ministries and youth, to raise awareness and advocate for policies focused on environmental protection. Our goal is to build community resilience, safeguarding future generations from vulnerabilities at all levels. By promoting sustainable practices and resilience-building at the grassroots level, we contributed to healthier ecosystems and more climate-secure, empowered communities.



Through Disaster Preparedness, Response and Climate Resilience we are working towards **Sustainable Development Goals (SDGs) 13 and 6**

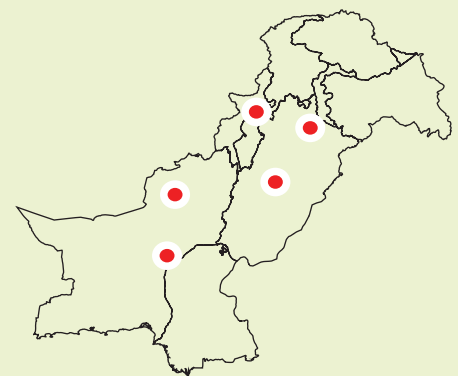
Priority Areas for CA&RR



Humanitarian and Institutional Capacity Enhancement on Disaster Risk Reduction



Increasing Economic and Community Disaster Resilience against droughts



supported and collaborated with:



WOMEN

43%



MEN

52%



Children

5%

Achievements

- Developed curriculum on LSBE, PTCs, and SMCs in KP, Punjab and ICT, integrating key content on climate resilience, disaster preparedness, resource conservation, and environmental protection.
- Trained 249 school heads (120 male, 129 female) and 88 District Education Officers (58 male, 30 female) in Khyber Pakhtunkhwa on National Standards for School Heads, including climate resilience.
- Trained 100 teachers from the Federal Directorate of Education, conducting a successful three-month pilot in 100 schools, benefiting over 5,000 students in Grades IV and VIII content including climate resilience.
- Delivered 421 sessions impacting 8,792 individuals, including 3,536 children, 3,400 parents, and 1,856 community elders.
- Provided emergency relief to 50 families affected by rain in District Gwadar in 2024.
- Promoted environmental sustainability in District Jaffarabad in 2024 by establishing two plant nurseries, planting 20,000 trees, installing waste bins, and implementing a drip irrigation scheme with community orientation to encourage green practices and water conservation.





Success Story: Rising Waters, Rising Hope – Abdul Hayee Khosa

Following the devastating 2022 floods, the village of Abdul Hayee Khosa faced severe water scarcity, threatening both livelihoods and daily survival. In response, ACT, in close collaboration with the community, rehabilitated and expanded the village's main water pond. This restored access to safe water for household use, and agriculture, reviving livelihoods, easing the burden on women and children who traveled long distances for water, and fostering a renewed sense of hope and resilience. The initiative not only improved environmental stability but also strengthened the community's ability to face future climate challenges with dignity and confidence.



Research and Knowledge Management

Research is crucial in shaping the design and direction of an organization's programs. ACT conducted two research studies in 2024 to advance research and knowledge management.

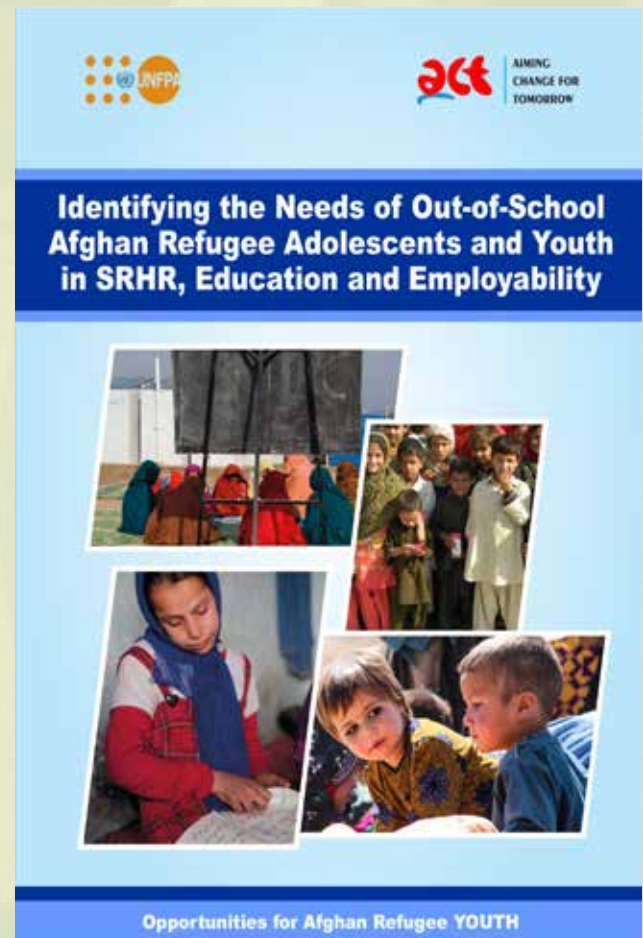
Identifying the Needs of Out-of-School Afghan Refugee Adolescents and Youth in SRHR, Education, and Employability

ACT International, in collaboration with UNFPA, has executed an assessment on needs and challenges of out-of-school adolescents and youth in Afghan refugee and host communities in ten districts of Khyber Pakhtunkhwa, South Punjab and Balochistan.

The study focused on education, sexual and reproductive health (SRH), and employability to identify challenges and suggest solutions. It involved Key Informant Interviews (KIIs) and Focus Group Discussions (FGDs) with stakeholders, including District Education Officers, teachers, parents, refugees, NGO workers, religious leaders, and journalists.

The study highlights several challenges faced by Afghan refugee youth, including limited access to quality education due to teacher shortages, poor infrastructure, and language barriers (as refugees speak Pashto, while instruction is in Urdu or English).

Economic hardships push 31% of youth (ages 15–24) into labor, with parents prioritizing income over education. Cultural norms favor madrassas over formal schools, and early marriages, especially for girls, contribute to high dropout rates. Gender-specific causes of dropout include poverty, school inaccessibility, early marriage, and family restrictions. Transportation issues and inadequate school facilities hinder attendance, particularly in remote areas. Limited vocational training and job opportunities leave youth with few career prospects. Cultural stigma and poor healthcare access affect sexual and reproductive health education, while gender-based violence, forced marriage, trafficking, and trauma from forced migration severely impact mental health. Key stakeholders, including the education department, religious leaders, media, and NGOs, play essential roles in addressing these issues.



Recommendations include:

- Education reforms like providing free books, expanding Pashto-based curriculum, and improving teacher training.
- Economic solutions like offering paid internships and vocational training.
- Improved healthcare and SRH services, including school-based clinics and comprehensive SRH education.
- Social and cultural engagement through media campaigns and religious leader involvement to support girls' education.
- A multi-sector approach involving government, NGOs, and communities is necessary to overcome the barriers and improve opportunities for Afghan refugee youth.

Mapping of Formal and Non-Formal Education (NFE) in Refugee and Host Communities

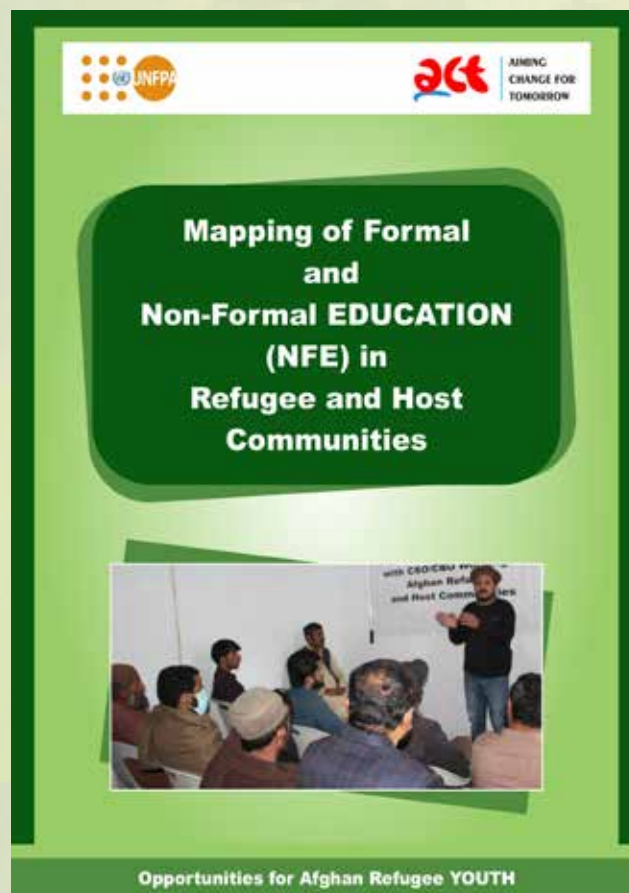
ACT International, in collaboration with the United Nations Population Fund (UNFPA), has conducted a comprehensive stakeholder mapping initiative focused on Non-Formal Education (NFE) for refugee and host communities in Balochistan, South Punjab, and Khyber Pakhtunkhwa (KP).

The assessment focused on stakeholder mapping and preparing capacity building plan to ensure inclusive and transformative education.

By identifying key stakeholders, including CBOs, NGOs, and governmental agencies, the assessment mapped formal and non-formal education delivery. The assessment paved the way for facilitating networking and partnerships to promote resource sharing, knowledge exchange, and a more robust formal and non-formal education.

Utilizing qualitative and quantitative methods, including Key Informant Interviews (KIIs) and Focus Group Discussions (FGDs), the study highlighted barriers to education including poverty, cultural constraints, and lack of documentation, alongside formal and non-formal education interventions focusing on basic literacy, vocational training, and psychosocial support. The findings emphasize culturally sensitive approaches, including mosque-based learning, multilingual instruction (Urdu, Pashto, English), and flexible scheduling to ensure accessibility.

The challenges identified by stakeholders include limited resources, inadequate infrastructure, and low female participation, necessitating policy advocacy, partnerships, technological integration, and community engagement.



Recommendations include expanding formal and NFE centres, improving teacher training, strengthening collaborations, and securing sustainable funding to enhance education accessibility and refugee empowerment. Additionally, Tailored training programs on Life Skills-Based Education (LSBE) will be designed to enhance the knowledge and skills of stakeholders, empowering them to deliver effective education.

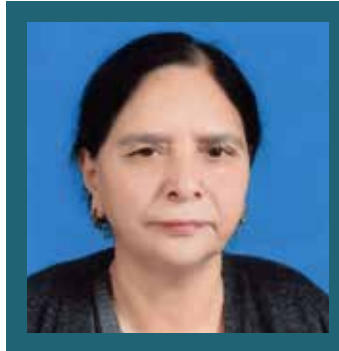


Board of Directors



Saeed ul Hassan

Chairperson



Prof Farkhanda Aurangzeb

Member



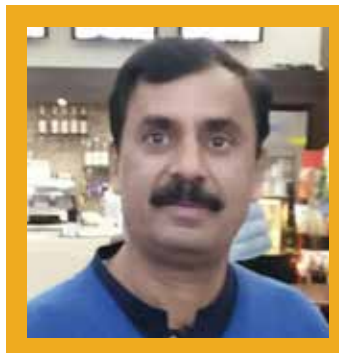
Dr. Haris Ahmed

Member



Dr. Bushra Aizaz

Member



Javed Malik

Member



Dr. Zaineb Hafeez

Member



Farzana Yaqoob

Member



Mubashar Nabi

Founder President

Pictures Gallery



Group Photo of Participants in National Youth Summit 2024, Islamabad



Plenary Discussion on "The future of Work for Young People" during NYS



Training Session with NAVTTC Staff for Inclusion of LSBE



Group Photo of Participants from National Youth Helpline Seminar in BUITEMS Quetta



Orientation Session for Stakeholders on Domestic Violence ACT Rules and GBV Referral Pathways SOPs in Kohat, KPK



Social Mobilisation Session of Benazir Nashonuma Program, Punjab



Mini Boot Camps to create ideas for viable business under PAIDAR Project in Thatha, Sindh



Handicraft Exhibition to showcase the products designed by Women, Balochistan



Training on Skill Development in Women, Jaffarabad



Distribution of Seeds, promoting Climate Smart Methodologies and Kitchen Gardening in Jaffarabad



Maternal Nutrition Program in Naseerabad District



Health Screen of Children in Progress



Food Distribution for Flood Affectees in Gawadar, Balochistan



Construction of Water Pond in Jaffarabad District



Rehabilitation of Water Filtration Plant



Nursery Raising under Climate Resilience Project in Jaffarabad

Audit Report

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Ilyas Saeed & Co.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT

Opinion

We have audited the annexed financial statements of **AIMING CHANGE FOR TOMORROW (ACT) INTERNATIONAL** (the Organization), which comprise the statement of financial position as at June 30, 2024 and the related income & expenditure account, the statement of changes in funds and the 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 Organization as at June 30, 2024 and its financial performance, its cash flows and changes in funds for the year then ended in accordance with the approved accounting and reporting standards for non-profit organizations as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Pakistan and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

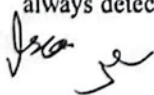
Responsibilities of the Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the approved accounting and reporting standards for non-profit organizations as applicable in Pakistan and the relevant provisions of the Funding Agreement between the Principal and the Organization and for such internal control as management determines 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, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 auditors' 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 will always detect a material misstatement when it exists. Misstatements can arise from fraud



Other Offices: Lahore – Karachi – Gujranwala
A member firm of MGI, a network of independent accounting, audit, tax and consulting firms worldwide

A member of

mgi worldwide



Ilyas Saeed & Co.*Chartered Accountants*

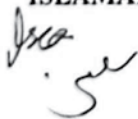
or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

As part of an audit, in accordance with ISAs, 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report related 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 up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.

We communicate with the management 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.




CHARTERED ACCOUNTANTS**Engagement Partner: IMRAN ILYAS****UDIN: AR2024102476RUPEvOaH****ISLAMABAD: 30/01/2025.**

AIMING CHANGE FOR TOMORROW (ACT) INTERNATIONAL
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

PARTICULARS	NOTE	Restricted Funds RUPEES	Accumulated (Deficit) RUPEES	Total RUPEES
Balance as at July 01, 2022		52,008,449	(15,208,739)	36,799,710
Transferred during the year	10.1	(17,867,333)	-	(17,867,333)
(Deficit) for the year		-	(8,707,940)	(8,707,940)
Funds spent from own sources	10.1	30,971,379	-	30,971,379
Balance as at June 30, 2023		65,112,495	(23,916,678)	41,195,816
Transferred during the year	10.1	78,077,360	-	78,077,360
(Deficit) for the year		-	(26,031,176)	(26,031,176)
Funds spent from own sources	10.1	39,335,469	-	39,335,469
BALANCE AS AT JUNE 30, 2024		182,525,324	(49,947,855)	132,577,469

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


CHIEF EXECUTIVE


DIRECTOR



Aiming Change For Tomorrow



**AIMING
CHANGE FOR
TOMORROW**

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