

#### **BUREAU FOR RIGHTS BASED DEVELOPMENT (BRD)**

دحقونوپربنسټ پراختیایی موسسه موسسه انکشاف برمبنای حقوق

# ANNUAL REPOT 2024

TOGETHER, WE ARE THE FORCE FOR CHANGE



Bureau for Rights Based Development(BRD) دحقونو پربنست پراختیایی موسسه

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#### **MESSAGE FROM CEO**

Dear Friends,

The event of 15 august (the collapse of the government) created a huge challenge for the population and organizations operating in the country, including BRD. Operating in a context in with high needs but greater reach, lower security risks but increased bureaucratic challenges, closed civic space, international sanctions and conservative policies of de-factor authorities. The NGO operating environment in Afghanistan is contradictory, where the constant negotiation with authorities on programme implementation has become particularly critical to NGO operations.

After passing a challenging year 2021 due to unexpected political changes of collops of the government in Afghanistan with reduced operation and access to resources. Through the situation demand and need for BRD services were high, BRD has started to gradual resumption of its operation 2022.

In 2023 BRD has started to resume its momentum in our service delivery to the target groups and was also the 3<sup>rd</sup> year of the implementation of our 5 years strategy, in which BRD has its priorities its focus as per the context in Afghanistan and the needs of our target groups, in consultation with our partners and target group.

In term of funding BRD was successful in starting a two new partnership with UN agency and center for private enterprises, which also widen our geographic coverage and strenthining our regional presence in West and East regions of Afghanistan.

BRD has also taken a significant progress, towards digital transformation by increasing its digital capabilities, establishment of BRD E-Academy for delivering online professional courses around gender, governance, human rights, culture heritage, environment and climate change with free access anyone, which provided opportunities to Afghan women and girl, to who are banned from high education. This also provided BRD with the platform to deliver webinars, training and seminars using online platforms.

Operating in such context which involved with the huge challenges, including the resources constraint and limited access to funding, BRD was able to cope with the situation an continued its strong in the country. With the limited windows of opportunities and funding support, BRD was able to make remarkable progress both in term of reaching to more people by widening its focus, services, geographical coverage and internal organization capability to be more transparent and effective.

At the and I would like to thank all, our supporters, partners and target groups, staff and volunteers for their support, great contribution for enabling us to achieve these tremendous results. I would like to affirm our commitment, on the continuation of our work, adapting as needed to a new reality. We will be counting our work through your support for another challenging year ahead.

Sincerely Khan Agha Dawoodzai Executive Director Bureau for Rights Based Development (BRD) Afghanistan

### 1. Introduction To Bureau for Rights Based Development (BRD)

#### 1.1. Organization background

The Bureau for Rights-Based Development (BRD) is a registered non-profit, non-governmental organization established in 2002. BRD is committed to promoting rights-based development to foster a strong, inclusive, and pluralistic society in Afghanistan. Our mission is to empower individuals and communities—especially the most vulnerable—by addressing the root causes of poverty, inequality, and injustice. We believe that sustainable development is only possible when people are aware of their rights and are equipped to claim and protect.

#### 1.2. OUR VISION

A peaceful, equitable and prosperous Afghanistan where every individual—regardless of gender, ethnicity, or background—can live with dignity, opportunity, and hope.

#### 1.3. OUR MISSION

BRD works to empower men and women to improve their lives through fair, sustainable resource use, with a focus on supporting vulnerable groups—especially women and children.

#### 1.4. OUR VALUES

**COMMITMENT:** We are committed to delivering quality services to our target groups based on their needs. We strive for continuous improvement, innovation, and effective collaboration with stakeholders and society at large to drive positive and sustainable change.

**INTEGRITY:** We conduct ourselves ethically, legally, and professionally always—with the highest degree of honesty, respect, and fairness.

**ACCOUNTABILITY:** We promote openness and transparency in our operations, ensuring that we are always accountable for our actions.

**RESPECT:** We treat all segments of society with dignity and without prejudice—regardless of gender, caste, religion, language, or ethnicity.

**IMPARTIALITY:** We act impartially. Our services are delivered solely based on the needs of our target groups, without regard to nationality, race, religion, or political affiliation.

**Professionalism:** We take pride in our daily work and demonstrate persistence when faced with difficult problems or challenges.

#### 2. STRATEGIC OBJECTIVES 2025-2030

The Bureau for Rights-Based Development (BRD) presents its Strategic Plan for 2025–2030, a comprehensive framework to promote human rights, inclusive development, and resilience in Afghanistan. This plan aligns with national priorities and the Sustainable Development Goals (SDGs), aiming to empower marginalized communities and strengthen institutional capacity.

Strategic Objective	Outcomes (Expanded)	Outcome Indicators
Protect and Support	Enhance the safety, dignity, and resilience of	- % increase in access to shelter, food, and legal
Vulnerable Groups	marginalized populations including children, women, refugees, and persons with disabilities. Ensure equitable access to essential services and protection mechanisms.	<ul> <li>aid</li> <li># of vulnerable individuals receiving psychosocial support</li> <li>% reduction in reported cases of abuse or exploitation</li> </ul>
Education for Everyone	Promote inclusive and equitable quality education for all, regardless of age, gender, or socioeconomic status. Support lifelong learning opportunities and reduce barriers to education.	<ul> <li>% increase in school enrollment and completion rates</li> <li># of learners accessing inclusive and equitable education</li> <li>Average improvement in literacy and numeracy scores</li> </ul>
Community Health and Well-being	Improve the physical and mental health of communities through access to quality healthcare, awareness programs, and preventive services. Address health disparities and promote holistic well-being.	<ul> <li>% reduction in preventable diseases</li> <li># of individuals accessing health services</li> <li>% increase in mental health awareness and support programs</li> </ul>
Humanitarian Response to Crises	Deliver timely and effective humanitarian aid during emergencies and disasters. Strengthen community preparedness and resilience to future crises through capacity building and risk reduction strategies.	<ul> <li>Average response time to emergencies</li> <li># of individuals assisted during crises</li> <li>% of communities with emergency preparedness plans</li> </ul>
Promote a Clean Environment and Climate Adaptation	Foster environmental sustainability through conservation, pollution reduction, and climate adaptation initiatives. Empower communities to adopt eco-friendly practices and build resilience to climate change.	<ul> <li>- % reduction in pollution and waste</li> <li>- # of climate adaptation projects implemented</li> <li>- % of population engaged in environmental conservation activities</li> </ul>
Preserve Cultural Heritage at Risk	Safeguard and promote cultural heritage, especially in conflict or disaster-prone areas. Encourage community participation in preserving traditions, languages, and historical sites.	<ul> <li># of cultural sites restored or protected</li> <li>% increase in cultural education and participation</li> <li># of heritage-related programs and events conducted</li> </ul>
Ensure BRD is a Sustainable Organization	Strengthen BRD's institutional capacity, financial sustainability, and governance. Promote transparency, accountability, and continuous improvement in operations and service delivery.	<ul> <li>% increase in diversified funding sources</li> <li>Annual staff retention rate</li> <li># of audits and evaluations conducted with positive ratings</li> </ul>

#### 3. Programming Overview

Millions of Afghans continue to live below the poverty line. At BRD, we are committed to changing that reality. We believe that every individual deserves the chance to thrive — to fulfill their potential with dignity and to pursue a prosperous life in a healthy, supportive environment. Through dozens of community-led projects, we've helped families improve their living standards and contributing towards building more resilient futures. Despite the challenges, our work continues. We've adapted to a new reality, re-establishing critical programs that address poverty and empower communities. We also continued to advocate for sustained international support — because Afghanistan cannot be forgotten. Our key programs:

### Sustainable Livelihood Program

Focuses on economic empowerment through fair and sustainable resource

Supports vulnerable groups, especially women and youth, with vocational training and incomegenerating activities.

#### **Education Program**

Enhances access to quality education, particularly for girls and marginalized communities.

Includes formal and nonformal education initiatives.

#### **Protection Program**

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Addresses issues related to child protection, gender-based violence

Provides advice and psychosocial support.

### **Community Health Outreach Program**

Promotes public health awareness and access to basic healthcare services.

Focuses on maternal and child health, hygiene, and disease prevention.

## Environment and Climate Change Program

Encourages sustainable environmental practices and climate resilience.

Includes reforestation, water conservation, and community education.

### Preserving Cultural Heritage Program

Works to safeguard Afghanistan's cultural heritage through Emergency Response and community engagement.

Partners with international bodies for cultural preservation.

#### 4. ACHIEVED RESULT IN 2024

#### 4.1. SUSTAINABLE LIVELIHOOD PROGRAM

#### Context

Afghanistan continues to face extreme poverty and instability, particularly in rural areas where agriculture remains the primary source of livelihood. Decades of conflict have severely impacted productivity, access to resources, and community resilience. In response, BRD has launched the Sustainable Livelihood Program, a community-driven initiative aimed at fostering resilience, economic empowerment, and inclusive development.

#### **Program Goal**

To build resilient and self-reliant communities by enhancing agricultural productivity, water management, and economic opportunities—especially for women, youth, and vulnerable groups—through sustainable, participatory approaches.

#### **Alignment with Sustainable Development Goals**

- SDG 8: Promote inclusive and sustainable economic growth, employment, and decent work for all.
- SDG 10: Reduce inequality by empowering and promoting the social, economic, and political inclusion of all, especially the bottom 40% of the population.

#### **Key Results Achieved in 2024**

- Trained and supported 750 vulnerable individuals (400 men, 350 women) with livelihood options, enabling income generation for their families.
- Conducted a comprehensive study on Afghanistan's business environment to identify opportunities for inclusive economic recovery and coalition-building among business leaders.
- Assessed and supported the Women Chamber of Commerce and women-led businesses through collaboration with SIPE, mobilizing donor support for women entrepreneurs.
- Supported 120 women- and men-led businesses, promoting inclusive entrepreneurship and local economic development.

#### Impact Snapshot - 2024

Total Beneficiaries Reached	3,750
Men	400
Women	350
Boys	1,000
Girls	1,000
Persons with Disabilities (PWDs)	35



#### 4.2. PROTECTION PROGRAM

#### Context

Afghanistan's education system remains deeply affected by decades of conflict, political instability, and restrictive policies—especially those limiting girls' and women's access to education and employment. BRD's education program responds to these challenges by restoring learning opportunities for the most vulnerable children, women, and girls.

#### **Program Goal**

To provide safe, inclusive, and quality education for vulnerable children, women, and girls in fghanistan, fostering resilience, empowerment, and long-term community development.

#### **Key Focus Areas**

Access & Inclusion:

- Community-based education centers in underserved areas.
- Home-based learning for girls and women.
- Distribution of learning kits and digital resources.

#### **Capacity Building:**

- Training local female educators.
- Development of gender-responsive curricula.
- Psychosocial support for teachers and learners.

#### **Advocacy & Community Engagement:**

- Engaging religious and community leaders.
- Awareness campaigns promoting education for all.
- Formation of parent-teacher associations.

#### **Alternative Learning Pathways:**

- Accelerated learning for out-of-school youth.
- Vocational and life skills training for women and girls.
- Integration of literacy with income-generating skills.

#### **2024 Achievements**

- Street Children Reintegrated: Supported families to send children back to school.
- E-Academy Launched: Free professional development courses in human rights, governance, gender, cultural heritage, and anti-corruption.
- Girls' Education Expanded: Provided alternative education pathways for out-of-school girls aged 12–18.

#### Impact Snapshot

Group	Men	Women	Boys	Girls	PWD*
<b>Total Reached</b>	24	20	250	500	50

#### 4.3. COMMUNITY HEALTH OUTREACH PROGRAM (CHOP)

#### Context

Afghanistan is a country facing complex humanitarian challenges due to decades of conflict, economic instability, and limited infrastructure. Over 90% of the population lives below the poverty line, and millions lack access to basic services including healthcare, education, and clean water. The health system is underfunded and heavily reliant on humanitarian aid, with rural areas particularly underserved.

#### **Priority Needs in Afghanistan**

- Over 50% of Afghans lack access to basic healthcare.
- Maternal mortality rate: 638 deaths per 100,000 live births.
- Child mortality rate: 60 deaths per 1,000 live births.
- Only 17% of rural women receive skilled birth attendance.
- High prevalence of preventable diseases like diarrhea, respiratory infections, and malnutrition.

#### **Program Approach**

Community Health Outreach Program (CHOP) aims to address the urgent and evolving health needs of vulnerable populations across the country. Grounded in a rights-based and community-driven approach, BRD focuses on delivering essential healthcare services while building local capacity for long-term resilience.

#### **Key Interventions and Results**

#### **Health Education Campaigns:**

- Reached 8,200+ individuals with hygiene, nutrition, and disease prevention training.
- 60% of participants reported improved hygiene practices.
- 25% decrease in waterborne illnesses in communities reached.

#### **Training Community Health Workers:**

- 500+ locals trained in basic care and referrals.
- Improved early detection of illnesses and increased trust in health services.
- 70% of trained workers continue to serve their communities actively.

#### Social Behavioral Change (SBC):

- Community dialogue sessions to address misconceptions and encourage healthy practices.
- Use of local media, including radio broadcasts and posters, to disseminate health messages.
- Engagement of religious and community leaders to reinforce behavior change messages.
- Over 10,000 individuals reached through SBC campaigns.
- 65% of participants adopted at least one new health behavior, such as handwashing or safe food handling.

#### impact snapshot 2024

8,200+ individuals reached with health education

500+ community health workers trained

10,000+ reached through behavior change campaigns

#### 4.4. Environmental and Climate Change Program

Afghanistan is facing a profound environmental crisis, exacerbated by decades of conflict, poverty, and weak governance. The country's fragile ecosystems are under immense pressure due to unsustainable practices and the escalating impacts of climate change. Key environmental concerns include degradation of forests, water bodies, and grazing lands; increasing climate-related disasters; urban pollution; and high vulnerability of rural populations.

#### **Program Aim**

To strengthen Afghanistan's environmental resilience and climate adaptability through community empowerment, policy advocacy, sustainable resource management, and disaster preparedness—ensuring long-term ecological sustainability and improved livelihoods.

#### **Key challenges**

- Persistent insecurity and conflict limiting field operations and access to vulnerable communities.
- Limited funding and resources for sustained environmental initiatives.
- Weak governance and enforcement of environmental regulations.
- Lack of technical capacity and environmental education at local and institutional levels.
- Escalating climate-related risks, including droughts, floods, and extreme weather events.

#### **Key Areas of Intervention**

- Climate Change Preparedness and Adaptability
- Policy Advocacy
- World Cleanup Day Campaigns
- Capacity Building for Civic Action
- Promoting Climate-Resilient Agriculture
- Enhancing Early Warning Systems and Disaster Preparedness

#### impact snapshot 2024

Youth Reached	720
Civil Society Organizations (CSOs)	220
Community-Based Organizations (CBOs)	500
Improved Awareness on Trash Management	$\checkmark$
Environmental Topics Included in Board	✓
Meetings	



#### 4.5. Preserving Cultural Heritage - Program

#### **Context**

Afghanistan's cultural heritage is a testament to its rich history and diverse civilizations. This heritage, embodied in its monuments, archaeological sites, and traditions, has suffered extensive damage due to decades of conflict, neglect, and natural disasters. Despite recognition by UNESCO and Afghan authorities, many sites remain vulnerable due to insufficient resources and technical expertise.

#### **Challenges and Needs**

- Destruction and neglect of cultural sites due to war, civil unrest, and environmental hazards.
- Lack of funding, technical skills, and institutional capacity for emergency conservation.
- Limited community engagement and knowledge in preservation efforts.
- Restricted access undermining community identity and dignity.
- Disconnect between heritage preservation efforts and local communities.

#### **Program Aim**

BRD has developed a comprehensive strategy aimed at protecting, preserving, and promoting cultural heritage through a rights-based and community-centered approach.

#### **Key Actions in 2024**

- Advocacy for cultural heritage protection as a human right, supporting inclusive preservation and peacebuilding.
- Emergency stabilization of 19 high-risk sites in Ghazni and Nangarhar, including Sultan Poor Chennee and Shah Faizullah Shrine.
- Initiated emergency response for Jam Minaret in Ghor province, including technical assessments and international advocacy.
- Supported Silk Road Exhibition with Afghanistan Museum Authorities, providing technical assistance and capacity building.
- Conducted damage assessments across multiple regions to guide future interventions.
- Trained community-based organizations and civil society in emergency cultural heritage response and created an online learning portal.

#### Impact Snapshot – 2024

High-Risk Sites Stabilized	2 (Sultan Poor Chennee, Shah Faizullah
	Shrine)
Sites Assessed for Damage	19
Emergency Response Initiated	Jam Minaret, Ghor Province



#### 4.6. DIASPORA ENGAGEMENT & ADVOCACY -EU LEVEL PROGRAM

The Bureau for Rights-Based Development (BRD) is a key actor in mobilizing Afghan diaspora communities across Europe—particularly in Sweden—to contribute to peacebuilding, humanitarian aid, and development cooperation in Afghanistan.

#### **Program Aim**

BRD's work at the EU level is grounded in rights-based principles and aims to amplify the voices of Afghan communities in exile.

#### **Key Focus Areas**

- Diaspora Engagement & Networking: Supporting Afghan diaspora networks for collaboration and advocacy.
- Policy Advocacy & Peacebuilding: Representing diaspora voices in peace processes and protecting migrant rights.
- Capacity Building: Training diaspora organizations in advocacy, development, and communication.
- EU-Level Consultations & Partnerships: Participating in EU platforms to shape diaspora engagement policies.
- Advocacy on EU Response to Afghanistan Crisis: Promoting accountable humanitarian aid and refugee protection.

#### **Summary of Results in 2024**

- Strengthened networking with Afghan diasporas and international organizations.
- Amplified Afghan voices to maintain international attention on Afghanistan.
- Advocated for accountable humanitarian aid and protection of rights, especially for women and girls.
- Engaged with EU institutions to address gaps in protection and aid delivery.
- Raised awareness through diverse communication channels and shared real-time challenges.

#### **Key Challenges**

- Limited institutional support for diaspora-led initiatives.
- Fragmentation among diaspora groups and lack of coordination.
- Barriers to accessing EU-level decision-making platforms.
- Insufficient funding for sustained advocacy and engagement.
- Rising anti-migrant sentiment affecting diaspora visibility and influence.

#### Impact Snapshot - 2024

Diaspora Networks Supported	Network of Afghan Diasporas in Sweden
EU Platforms Engaged	EUDIF, AMIP
Organizations Trained	Multiple diaspora-led groups
Advocacy Campaigns Conducted	5+
EU Consultations Participated	Several across member states

### 5. BRD'S COMMITMENT TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGs) IN AFGHANISTAN

On 1 January 2016, the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development adopted by world leaders at the historic UN Summit in September 2015 officially came into force. These goals are a universal call to action to end poverty, protect the planet, and ensure peace and prosperity for all by 2030. Afghanistan, despite its challenges, remains committed to achieving these goals. BRD (Bureau for Rights-Based Development) actively contributes to the realization of the SDGs in Afghanistan through its programs and initiatives focused on human rights, governance, education, health, and social protection.

BRD's work directly supports the achievement of several SDGs in Afghanistan. Through its rights-based approach, BRD promotes inclusive development, gender equality, access to education and healthcare, environmental sustainability, and accountable governance. The organization collaborates with local communities, civil society organizations, and government institutions to implement programs that align with the following SDGs and their respective targets:



#### 6. SUCCESS STORIES

#### Story 1: Hamid – Building a Brighter Future with Solar Skills

Hamid, a 25-year-old recently returned from Pakistan with his family to Nangarhar province. Despite having studied while living as a refugee, financial hardship forced him to seek labor work instead of continuing his education. With many returnees and displaced families in Jalalabad, finding work was difficult. Hamid enrolled in BRD's vocational training program in solar panel repair. He is now optimistic about opening his own repair shop to support his family and resume his studies. "Learning this skill has given me hope," he says.

#### Story 2: Liloma – From Struggle to Sustainability

Liloma and her husband, a farmer, struggled to support their nine children on a monthly income of just 2,000 AFS (approx. US\\$40). After joining BRD's vocational training in handicrafts and tailoring, Liloma began designing and sewing clothes to sell in the local market. Their income has now tripled to 6,000 AFS (US\\$110). "This program changed our lives. We can now meet our basic needs and plan for a better future," she shares.

#### Story 3: Nasrullah – Preserving Cultural Heritage

Nasrullah, a community leader and head of the village council in Sultan Poor Chanee, was appointed to lead the Cultural Heritage Protection Committee for the historic site restored by BRD. After attending BRD's heritage training, he said, "I now understand the importance of cultural heritage as part of our national identity. The training taught me how to protect our site, especially during disasters."

#### Story 5: Amina – Education Restored for a Determined Girl

Amina, a 13-year-old girl from a remote village in Nanagarhar province, had dropped out of school due to lack of access and family financial constraints. Through BRD's education outreach program, she was enrolled in a community-based school and provided with learning materials. "I love going to school again. I want to become a teacher and help other girls like me," she says with pride.

#### Story 6: Farid – A Voice for Child Protection

Farid, a youth volunteer trained under BRD's child protection initiative, now leads awareness sessions in his community to prevent child labor and abuse. "Before, people didn't know how to protect children's rights. Now, they listen and take action. I feel proud to be part of this change," Farid shares.

#### Story 7: Community Health Outreach – Saving Lives in Remote Areas

In a remote mountainous village in Laghman province, BRD's Social Behavior Change and Community Outreach team reached over 300 families with vital health education. These families previously had limited awareness about maternal and child health, and the critical roles both families and healthcare providers play in ensuring well-being.

Fatima, a mother of four, shared her experience:

"The awareness sessions were truly life changing. I learned how to better care for my children and understand the importance of regular health check-ups. Now, I feel more confident as a mother, and our whole community is more informed and healthier."

This initiative not only improved knowledge but also fostered stronger connections between communities and local health services—laying the foundation for healthier future

### 7. ENSURE THAT BRD IS A SUSTAINABLE ORGANIZATION

The strategic objective relating to the organization's development ensures BRD's commitment to continuous investment in the development of the organization, to better its systems and processes, increase accountability, maintain credibility and provide sustainability. BRD recognizes that our staff represent the greatest resource and are our organization's best asset. We continued our investment in the development of our staff's capacity, to provide them with the necessary tools and create an adequate working environment to support our staff's productivity and quality of work, with an emphasis on gender mainstreaming. BRD is continuously strengthening its systems, support functions and program processes to provide transparency and accountability towards our beneficiaries, donors and other stakeholders, as well as to improve the quality of our service delivery.

#### 7.1. HUMAN RESOURCES MANAGEMENT

BRD recognizes that our staff are our greatest assets, and that attracting, developing, and retaining high quality staff will be essential to the achievement of this strategic plan. To support the realization of BRD's strategic objectives, we will increase our investment in the development of program and support staff. The staff training and development plan will be finalized based on a comprehensive training needs assessment, where all staff will have access and opportunities for continuous training and personal development.

BRD will also start management and leadership training for all staff at the managerial level. BRD will provide technical specialized training for project and program staff to ensure high quality project delivery. Special effort will be placed on fostering a team-based approach across the country program, improving internal communication and engaging in activities to build a team spirit within and across departments.

#### 7.2. DIGITAL TRANSFORMATION

With the aim to facilitate the process of digital transformation of the organization to better promote our non-profit mission, goal and programs using online technologies and available tools BRD has made significant progress and transformation of its majority of organization function online. BRD also establish in online academy and working to transfer all the major training program for the staff and passible training course for our target group, to be converted digitally.

### 8. GEOGRAPHICAL FOCUS AND PROGRAM Delivery

Given the ongoing humanitarian crisis, economic stagnation, and complex security environment in Afghanistan, BRD continues to operate with a strategic and adaptive approach to program delivery. The country faces significant challenges, including acute food insecurity affecting nearly 15 million people, limited access to healthcare, and restrictive policies that hinder humanitarian operations. These realities, combined with constrained funding, necessitate a focused and efficient deployment of BRD's resources. BRD currently operates in 17 out of 34 provinces through a network of local Civil Society Organizations (CSOs), which were established and supported by BRD. These CSO networks serve as decentralized delivery mechanisms, enabling BRD to implement programs effectively while minimizing the need for a physical presence in every province. This approach enhances BRD's ability to:

- Rapidly mobilize program activities.
- Build capacity and transfer skills to local partners.
- Avoid risks associated with staff movement amid high transport costs and security threats.
- Maintain operational flexibility and sustainability.
- Province Selection Criteria remain rooted in:
- High demand for BRD services.
- Program synergies and coordination opportunities.
- Presence of committed civil society and community organizations.
- Cooperative local authorities.
- Accessibility and security conditions.
- Availability of required resources.

Considering the evolving situation—including restrictive governance policies and humanitarian access challenges—BRD may, based on resource availability and strategic priorities, expand into new provinces or exit current ones. Such decisions will be guided by the need to:

- Strengthen program coordination and synergies.
- Maximize impact and resource efficiency.
- Ensure operational effectiveness and quality.
- Enhance security coordination and risk mitigation.
- Any changes in geographical focus will be governed by BRD's internal policy guidelines and informed by continuous monitoring of the humanitarian and security landscape.

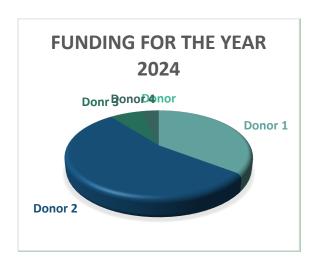
#### 9. RESOURCES MOBILIZATION

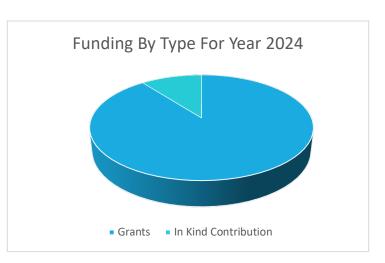
The current political uncertainty and the deteriorating security conditions in Afghanistan have caused significant reduction and fluctuation of funding for NGOs. This has also had an impact on BRD programs, which resulted in a significant reduction of our activities and services. The current external trends have had major consequences for NGOs with regards to funding. Specifically, with the economic crisis set to continue, we can expect structural changes in the NGO sector as funding becomes scarcer and more competitive. Today more than ever, NGOs find that traditional funding sources are often insufficient to meet the growing needs and rising costs in programs. Furthermore, increased restrictions imposed on many grants and donations, along with the uncertainty of these funds over time, make it difficult for NGOs to do long-term planning, improve their services or reach their full potential. The following strategies will be employed over the 2021-2024 Strategic Plan period:

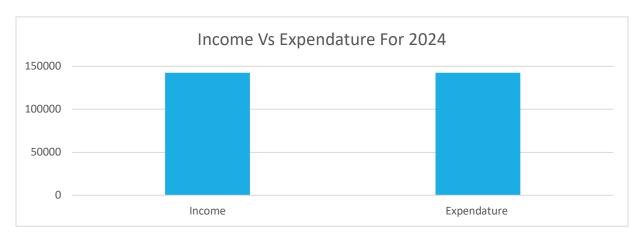
- To increase access to more funding opportunities, we need to raise knowledge about our organization's accomplishments and key competences to strengthen our competitive position for grant funding.
- To allow us to deliver effective, high-quality programs, we will continue to seek to diversify our funding base, with an emphasis on long-term grants.
- We recognize the value of working in consortia and partnership with other organizations; further
  increase to networking both at the national and international level will create opportunities for
  more collaborations and partnership with other organizations and stakeholders.

#### 10. ANNUAL INCOME AND EXPENDITURE

As a nonprofit organization, our incomes are consisting of grants, funds, donation and BRD owns revenues from membership and training consultancy services. Bellow charts show income vs expenditure, funding by donor and types for the year 2024.









#### 11. STATEMENT OF INDEPENDENT AUDITORS



A member firm of INPACT Asia Pacific

#### MUSHTAQ AKBAR & CO

Chartered Accountants

#### INDEPENDENT AUDITOR'S REPORT

#### Opinion

We have audited the accompanying statement of Receipts and Payments and related notes of Bureau for Rights-Based Development (BRD) at Kabul, Afghanistan for the period from January 01, 2023 to December 31, 2023.

In our opinion, the accompanying statement of receipts and payments presented fairly, in all material respects, the project's operations and results in accordance with financial provisions of donor detailed in aforementioned project implementation guide line & reporting manual.

#### 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting policies, and for such internal control as the 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 going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

#### Auditor's Responsibility 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 misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level 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 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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#### MUSHTAQ AKBAR & CO

Chartered Accountants

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
  disclosures, and whether the financial statements represent the underlying transactions and events
  in a manner that achieves fair presentation.

We communicate with the management, 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.

MUSHTAQ AKBAR & CO CHARTERED ACCOUNTANTS

Kabul, Afghanistan Date: March 10, 2024

MUSHTAQ AKBAR & CO., Chartered Accountants

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#### 12. WE NEED YOUR CONTINUED SUPPORT

We are pleased to share the remarkable progress made toward our mission in 2024—progress that was only possible through your generous support. The achievements outlined in this document reflect the tangible impact we can create together. Your contributions have helped us bring hope and change to the lives of poor and marginalized communities suffering from conflict and extreme poverty.

Thanks to your support, we have:

- Enabled street children to attend school and access education.
- Empowered youth to become agents of social change.
- Provided livelihoods to poor and vulnerable women.
- Promoted peace and harmony through community-level peacebuilding.
- Educated people about their rights and empowered them to exercise them.
- Mobilized communities to protect the environment.
- Strengthened community resilience to climate change and disasters.

We extend our heartfelt gratitude for your unwavering support and generous contributions. Your commitment has been instrumental in enabling BRD to achieve these meaningful results. You are truly making a difference. As we look ahead, we invite you to continue this journey with us. Your ongoing support is vital to sustaining and expanding our efforts to serve humanity and transform lives.

#### **How to Support:**

Visit our website to explore our causes and programs:

- www.brd.org.af / www.brd-org.se
- For inquiries on how to donate, please contact us at: info@brd.org.af

Together, we can build a more just, peaceful, and sustainable future.

#### 6. 13. VOLUNTEER AND HELP MAKE A DIFFERENCE

At BRD, volunteers—both onsite and online—have played a vital role in advancing our mission. Over the years, they have contributed their time, skills, and passion to a wide range of assignments, including:

- Strategic planning
- Training curriculum development
- Website design
- Proposal and project design
- Fundraising
- Newsletter and brochure development

We extend our heartfelt thanks to all our volunteers for their generous contributions. Your dedication has been instrumental in helping BRD grow and deliver impactful programs to communities in need.

As BRD continues to expand its reach, we are looking for more passionate individuals to join our volunteer network. Whether you're a student, professional, or retiree, your unique talents can help us deepen our impact and bring positive change to the lives of those we serve.

#### Join us and be part of a movement for change.

- For questions about volunteering, contact our Volunteer Manager at: volunteer@brd.org.af 

  Or visit our website to explore current volunteer opportunities: www.brd.org.af
- Together, we can build stronger, more resilient communities.

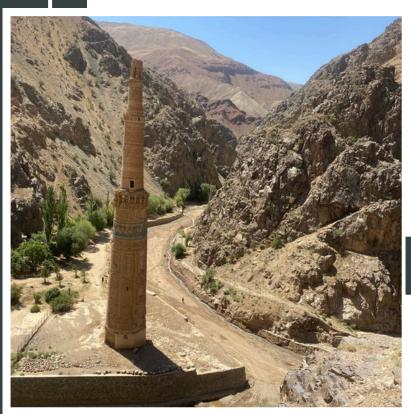


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### BUREAU FOR RIGHTS BASED DEVELOPMENT (BRD)

دحقونوپربنسټ پراختیایی موسسه موسسه انکشاف برمبنای حقوق



# 2024 Annual Report

Join Us in Changing Lives

Every story in this report is a testament to what we can achieve—together.

Be the Change Your support transforms lives.

Help us educate, empower, and uplift communities in need.

www.brd.org.af | www.brd-org.se
info@brd.org.af

Volunteer Partner Advoca

Donate. Volunteer. Partner. Advocate. Together, we build hope.



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