



# Child & Social Development Organization (CSDO)

**Annual  
Report**

**2018-19**

Compiled & Designed by:  
Amnah Nosheen & Mudassir Hassan



In the name of Allah the Most Beneficent and the Most Merciful

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# Former Presidents of CSDO



**Khawaja Zaka-ud-Din (Late)**  
(2002-2004) & (2004-2006)  
M/s: Capital Sports (Pvt.) Ltd.



**Sheikh Younas Ratra (Late)**  
(2006-2008), (2008-2010) &  
(2010-2012)  
M/s: Ratra Trad Co. (Pvt.) Ltd.



**Dr. Nouman Idris Butt**  
(2012-2014)  
M/s: Muta Industries (Pvt.) Ltd.



**Majid Raza Bhutta**  
(2014-2016)  
M/s: Fircos Industries (Pvt.) Ltd



**Shahid Raza**  
(2016-2018)  
M/s: Madrigal Sports (Pvt.) Ltd.

# Office Bearers 2018-20



**Shahid Raza**  
President



**Mian Imran Akbar**  
Senior Vice President



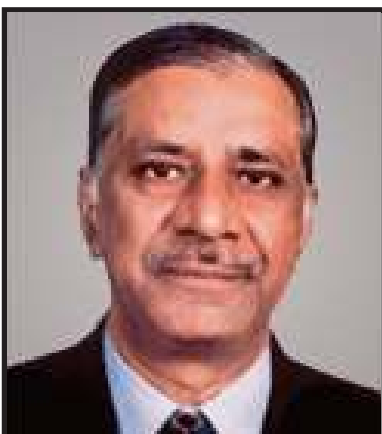
**Wahub Jahangir**  
Vice President



**Mir M. Farooq Meyer**  
General Secretary



**Ejaz Ghauree**  
Joint Secretary



**Abdul Waheed Sandal**  
Finance Secretary



**Atteeq-ur-Rehman**  
Press Secretary

# Executive Body Member 2018-20



**Majid Raza Bhutta**



**Major (R) Mansoor  
Ahmed**



**Dr. Marriam  
Nouman**



**Anita Khawaja**



**Fazal Jilani**



**Qaiser Iqbal  
Baryar**



**M. Umer Mir**



**Tahir Nadeem**



## Message Chief Patron

CSDO, a social wing of Sialkot Chamber of Commerce and Industry has been acting profoundly for the enrichment of society through several CSR initiatives. It's worth mentioning that patronage with other esteemed organizations has made it a role model. One of the most captivating projects is the Child Labor Elimination Program from Soccer Ball Industry of Sialkot. The project has successfully eradicated child labor as a result of strict monitoring of the Program.

CSDO is evolved as an outcome of a unique partnership which was developed between Sialkot Chamber of Commerce and Industry, United Nations Children Fund and International Labor Organization (ILO) to eliminate child labor from Soccer ball industry of Sialkot in 1997 at Atlanta Georgia. Presently, membership of CSDO is mandatory for all Soccer Ball Manufacturers participating in this program and this is the key strength of organization.

Sialkot Chamber of Commerce and Industry appreciates and thanks the members, donors and supporters of CSDO such as WFSGI, UNICEF, Punjab Education Foundation (PEF), Punjab Welfare Trust for the Disabled (PWTD), CLEP member companies for their generous support to achieve objectives of CSDO.

The Chamber has been facilitating CSDO and assures its support in future as well. Sialkot Chamber of Commerce and Industry would like to see participation of all the industries in CSDO as part of their social responsibility towards child protection and social development in Sialkot.

Being a credible organization CSDO has proved itself as a useful partner to provide excellent services to donors for the proper implementation of their projects. SCCI appeals the national and international donors, industrialists and philanthropists to extend their maximum possible support to CSDO for the development and welfare of society especially the poor and the destitute.

### **Khawaja Masud Akhtar**

Chief Patron, CSDO/ President, The Sialkot Chamber of Commerce & Industry



## Message President CSDO

I am privileged to serve the marginalized children of society at the up-front platform of Child and Social Development Organization in the capacity of president. I appreciate and acknowledge the role of business community, Government and non-government departments, donors and philanthropists of CSDO for their valuable support to attain the objectives of CSDO. Our pledge is to provide the best quality services to poor of the poorest communities. CSDO is striving hard to provide quality education to the deprived children living in straitened conditions and circumstances.

Since its initiation, CSDO has maintained a very close relationship and liaison with the Soccer Ball Manufacturers participating in CLEP, concerned Government and Non-Government departments, national and international agencies to get the required results and output.

CSDO provides reliable and trustworthy forum to deal industry related issues to accomplish corporate social responsibilities (CSR). At organizational level, it is aligned and integrated into a business model of Sialkot Chamber of Commerce & industry to be successful. I like to mention that Implementation of CSR goes beyond compliance with regulatory requirements, and engages in actions that appear to get some further social good, beyond the interests of the industry.

CSDO has been materializing and processing different designs to create protective atmosphere for the marginalized children of society by adopting defensive and guarding methods of various categories very effectively with the beneficial support of Industry.

I may assure you that CSDO is committed with dedication and devotion to serve as a nucleus of social development and a doorway to welfare projects. We are focused on creating a sustainable and secure welfare environment for social workers of all types and sizes. In this regard I appeal the donors, industrialists and philanthropists of Sialkot to join hands with this organization to increase its scope, capacity and comprehensiveness of its services.

**Shahid Raza**  
President, CSDO



## Message General Secretary

It has been a great privilege to be associated with the CSDO in different capacities over the past 16 years. Child and Social Development Organization caters for the deprived and marginalized children of society. CSDO was formed to carry forward the social protection and rehabilitation component of the well-known Soccer Ball Project of Sialkot. It has been playing very effective role in promoting and addressing CSR/Compliance related matters of the industry.

CSDO is running 7 schools in different areas of Sialkot district to provide quality education to the children of poverty stricken people under the banner of Sialkot Chamber of Commerce & Industry. We are determined to enhance the capability and competence of these schools by adopting proactive measures. All the members of SCCI should actively support and further strengthen the capacity building of CSDO as well as promote it at international level.

CSDO gratefully acknowledges the role of all the donors, supporters and philanthropists for their valuable contribution and effort. CSDO has manifested as a useful partner to provide excellent services to donors for the proper implementation of their projects. Therefore, CSDO, a social wing of Sialkot Chamber of Commerce & industry appeals to the national and international donors to increase their support to maximize the canvas of welfare activities of this productive organization.

**Mir Muhammad Farooq Meyer**  
General Secretary

# PHILANTHROPISTS





Our objective is to provide free of cost and quality education to the deserving children of the society in order to enlighten their lives.

**Mrs. Anita Khawaja & her children  
Anwar Khawaja Industries (Pvt.) Ltd.**



Syed Munawar Hussain & Syed Irfan Gillani  
Lord Travels & Tour - Denmark

Our aim is to help deprived children of marginalized community in order to raise their living standard and become responsible citizen of the society by providing them quality education in CSDO schools.





We believe every child has right to access education and gain learning opportunities. For this purpose, we promote empowerment of deprived children of underprivileged community through acquiring quality of education.

**Al Nisa Welfare Foundation, Sialkot.**

# CSDO History

The Child & Social Development Organization (CSDO) was established to sustain the social component of the Sialkot Soccer Ball Project i.e. Child Labour Elimination Programme from the Soccer ball Industry of Sialkot. The former Secretary General of World Federation of the Sporting Goods Industry (WFSGI) inaugurated CSDO on 8th May, 2000. In the beginning, it was set up as a "Child Labour Cell" in the Sialkot Chamber of Commerce & Industry (SCCI). Later its name was changed into "Child and Social Development Programme". All the key partners of the Soccer Ball Project (Atlanta Agreement) i.e. ILO, UNICEF, SCCI, SCF-UK, etc. contributed in its development through technical and financial assistance. UNICEF and ILO-IPEC intended to strengthen the technical capacities of CSDP. Therefore, CSDP got itself registered as an independent NGO under the Voluntary Social Welfare Agencies Ordinance 1961 (XLV) of Pakistan. In this process its name was changed from CSDP to CSDO (Child & Social development Organization).

Since its inception, CSDO has been implementing various projects in collaboration with UN agencies such as UNICEF, ILO-IPEC, etc. for the protection of children and social development. CSDO has maintained very close liaisons with the SCCI, Soccer ball manufacturers participating in Child Labour Elimination Programme, Line Departments, and National & International agencies working in similar direction.

## Mission Statement

The mission of CSDO is to act as a proactive 'Social Arm' of the Sialkot Chamber of Commerce & Industry (SCCI), for addressing the Corporate Social Responsibility issues. Mainly focusing on:-

- Child Labour free Sialkot
- To Promote Socially Responsible Entrepreneurship in Sialkot

## Objectives

- Child Welfare
- Women Welfare
- Youth Welfare
- Social Education
- Coordination amongst Social Welfare Agencies



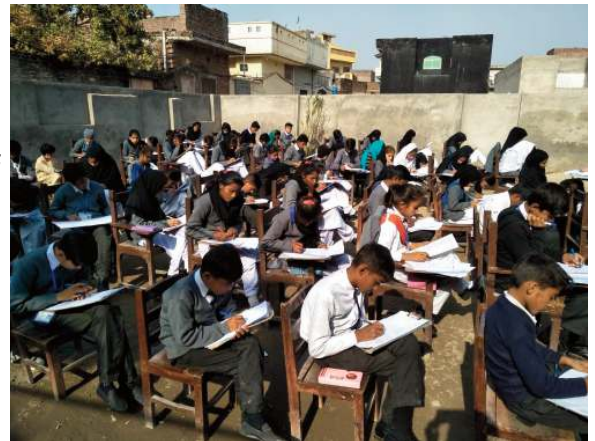
# Preface

Last decade was the period of continuous development for drop out, working, out of school and marginalized children of the remote corners of Sialkot. During this time period, CSDO faced many challenges and handled them excellently. Now CSDO has not only won the medal of immense trust, recognition and appreciation of community people but also has formed its identity at international level.

CSDO Schools act as a ray of hope to the deprived children of society. We are able to sustain the projects commendably with the support of valuable contribution of the office bearers of CSDO.

Summary of the major achievements during the year 2018-2019 are as follows:

- Around 1150 students are getting free of cost education in 7 schools of CSDO established in slum areas of Sialkot.
- 113 students passed 5th grade and 26 students passed 8th grade Punjab Examination Commission (PEC) exams 2019.
- Schools passed Quality Assurance Test 2019 conducted by PEF through National Testing Service (NTS).
- Provided Inclusive Education and psycho-social support to almost 89 special students.
- Celebrated different international, national and religious days to inculcate their significance in children.
- CSDO arranged number of meetings with teachers at CSDO schools to discuss the strategies to upgrade the standard of education. Teaching techniques were taught in different sessions.
- New additional books were included along with Punjab Text Book Board curriculum in order to overcome the deficient areas of said curriculum.



- 'Clean & Green Pakistan campaign' was organized in different schools of CSDO School System to highlight religious, social and moral responsibility of everyone to keep the environment pollution free.
- CSDO arranged free of cost recreational trip of Schools of CSDO in a systematic way to provide recreational opportunity to deprived children of society.
- CSDO ensured the attendance of teachers in teacher training sessions organized by CPDP Department of Punjab Education Foundation (PEF).
- Worthy members of organization distributed shoes and uniform among marginalized students of CSDO Schools.
- Partnership with PEF and PWTd has been further elevated to provide education to underprivileged and Special Children of the Sialkot Society.
- Time and again articles regarding CSDO activities were published in Fortnightly Bulletin of Sialkot Chamber of Commerce & Industry.
- As part of routine activities, CSDO has been fully facilitating Sialkot Chamber of Commerce & industries and member companies to manage Sialkot Soccer Ball Project and to address CSR issues.
- CSDO arranged number of meetings of Soccer Ball Manufacturers participating in the Child labor Elimination Program to generate funds and address various issues related to the program.

At the end, I express my gratitude to all the CSDO members, Office Bearers, donors, PEF, PWTd, Lords Travel and Tours, Mrs. Anita Khawaja and her children, Al-Nisa Welfare Foundation and all other supporters and well-wishers of CSDO.

**Amnah Nosheen**  
Coordinator, CSDO



# PHOTO GALLERY

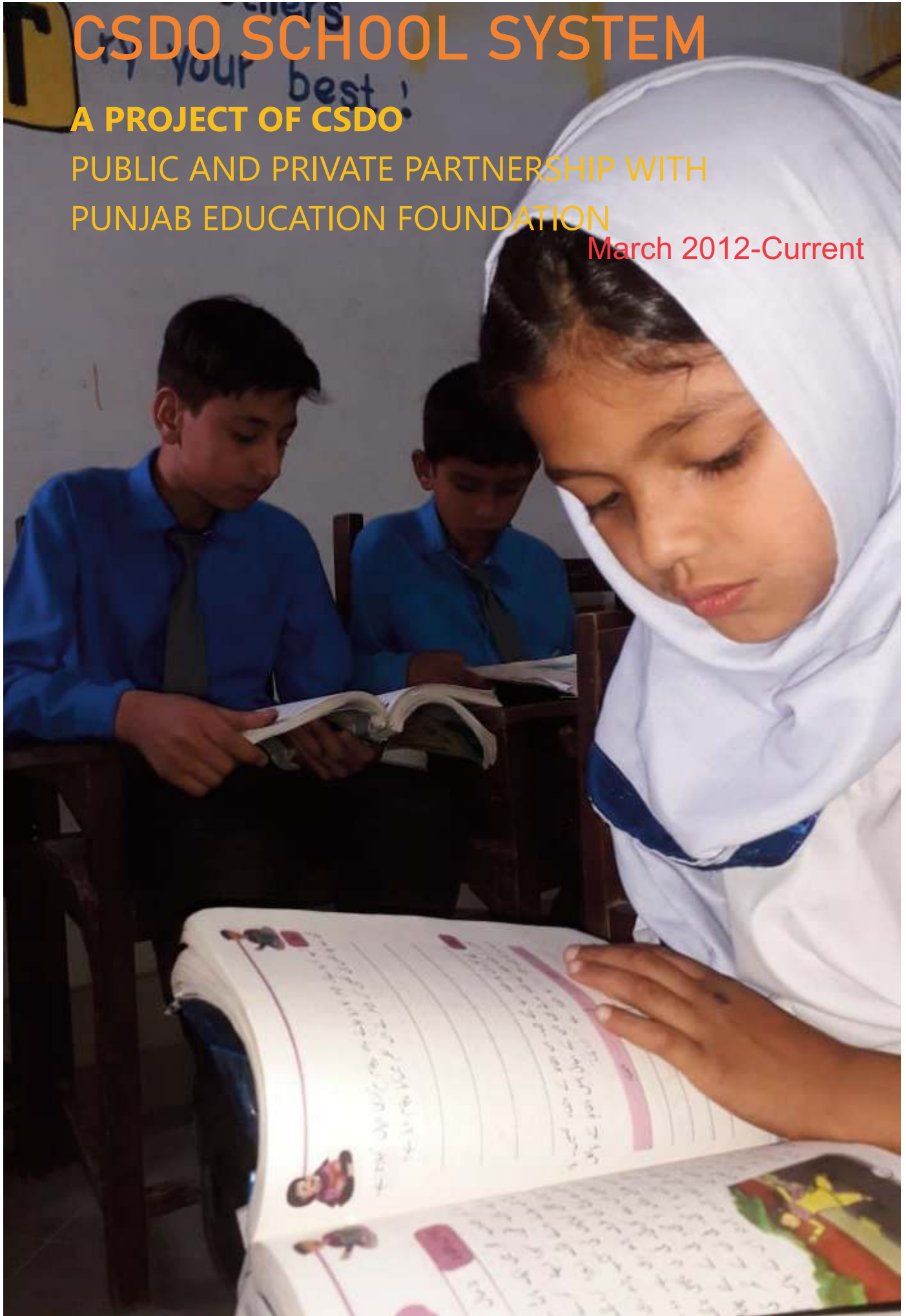


# CSDO SCHOOL SYSTEM

A PROJECT OF CSDO

PUBLIC AND PRIVATE PARTNERSHIP WITH  
PUNJAB EDUCATION FOUNDATION

March 2012-Current



## Targeted Group

- **Brikin**
- **Child Labour**
- **Out of School**
- **Drop Out**
- **Working**
- **Gipsy**
- **Marginalized Community**



# Current Status of Students

Sr. No.	School Name	Tehsile	EVS	Non EVS	Total Students
1	CSDO School System Bhoth	Sialkot	127	73	200
2	CSDO School System Gurhi Malian		189	61	250
3	CSDO School System Talwara Mughalan		96	54	150
4	CSDO School System Gohadpur		75	36	111
5	CSDO School System Ramgarha		71	39	110
6	CSDO School System Peerochak	Daska	102	51	153
7	CSDO School System Jharianwala	Sambrial	116	60	176
			776	374	1150



# CELEBRATION OF INDEPENDENCE DAY

CSDO celebrated Pakistan Independence Day on 14th August in its all schools. Students participated in different tableau, mili nagmas and other performances.



Every year CSDO celebrates Universal Children’s Day on 20th November. Last year a programme was arranged in Sheikh M. Shaffi Hall of Sialkot Chamber of Commerce Industry. Industrialists, Office Bearers of SCCI & CSDO, community members, media officials, NGOs, teachers and around 150 students of CSDO School System participated in this event.

Children participated in various competitions such as hamad, naat, mili nagma tableaus and speeches. Through this seminar, CSDO raised awareness on child rights, importance of education, hazards of child labour, and other key child protection issues.

Khawaja Masud Akhtar, President of SCCI was the chief guest of the event. He appreciated CSDO staff and teachers for organizing such a beautiful event. At last, CSDO awarded cash prizes and gifts to the children and teachers.

# UNIVERSAL CHILDREN’S DAY 2018





**Those who are happiest are those who do the most for others...!!**



# Together ...

# WE MAKE THINGS POSSIBLE

A donor meeting was organized to collect donations for students of CSDO School system. Following members contributed for uniform, shoes and socks for students of CSDO School System.

- **Mr. Shahid Raza** President / M/s: Madrigal Sports (Pvt.) Ltd.
- **Mr. Muhammad Umer Mir** Executive Member/ M/s: JSD Sports (Pvt.) Ltd.
- **Mian Imran Akbar** Senior Vice President/ M/s: MTL Instruments (Pvt.) Ltd.
- **Sheikh Waheed Sandal** Finance Secretary/ M/s: Gem Sports Corporation
- **Mr. Fazal Jilani** Executive Member/ M/s: Surgicon (Pvt.) Ltd.
- **Hafiz Junaid** M/s: Lilo Sports
- **Mr. Tahir Nadeem** Executive Member/ M/s: Wembley Sports
- **Mrs. Anita Khawaja** Executive Member M/s: Anwar Khawaja Ind. (Pvt.) Ltd.
- **Major (R) Mansoor Ahmad** Executive Member M/s: Tempo Enterprises



**Distribution of School Uniform & Shoes**

for Student of CSDO School System  
 Donated by Office Bearers & Executive Body Members, CSDO

Child & Social Development Organization  
 A Social Wing of The Sialkot Chamber of Commerce & Industry

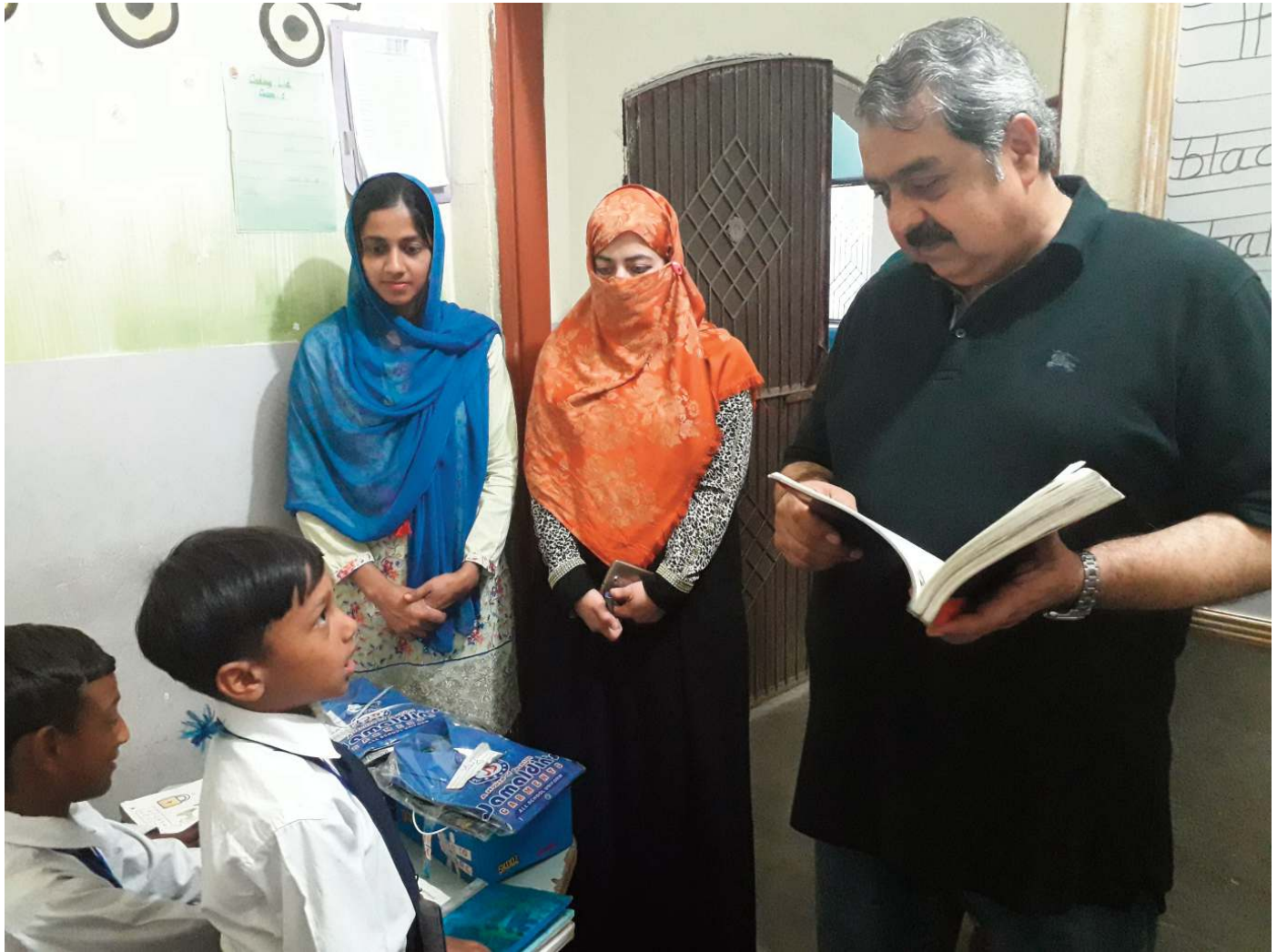
# ANNUAL RESULT 2018-19 OF CSDO SCHOOL SYSTEM

This year, **1150** working, out of school and drop out students have passed the annual examination 2018-19. **113** children have passed grade **5** PEC Board Exams, **26** children have passed grade **8** PEC Board Exams and **89** special students have passed annual exam. Annual result day was celebrated in schools and prizes were distributed to position holder students.



# RECREATIONAL ACTIVITIES





## Monitoring of Schools by Office Bearers & Executive Body Member

CSDO Office Bearers and Executive Body Member monitor the schools on regular basis to keep the project on right track.



# INCLUSIVE EDUCATION PROJECT

A JOINT PROJECT OF CSDO

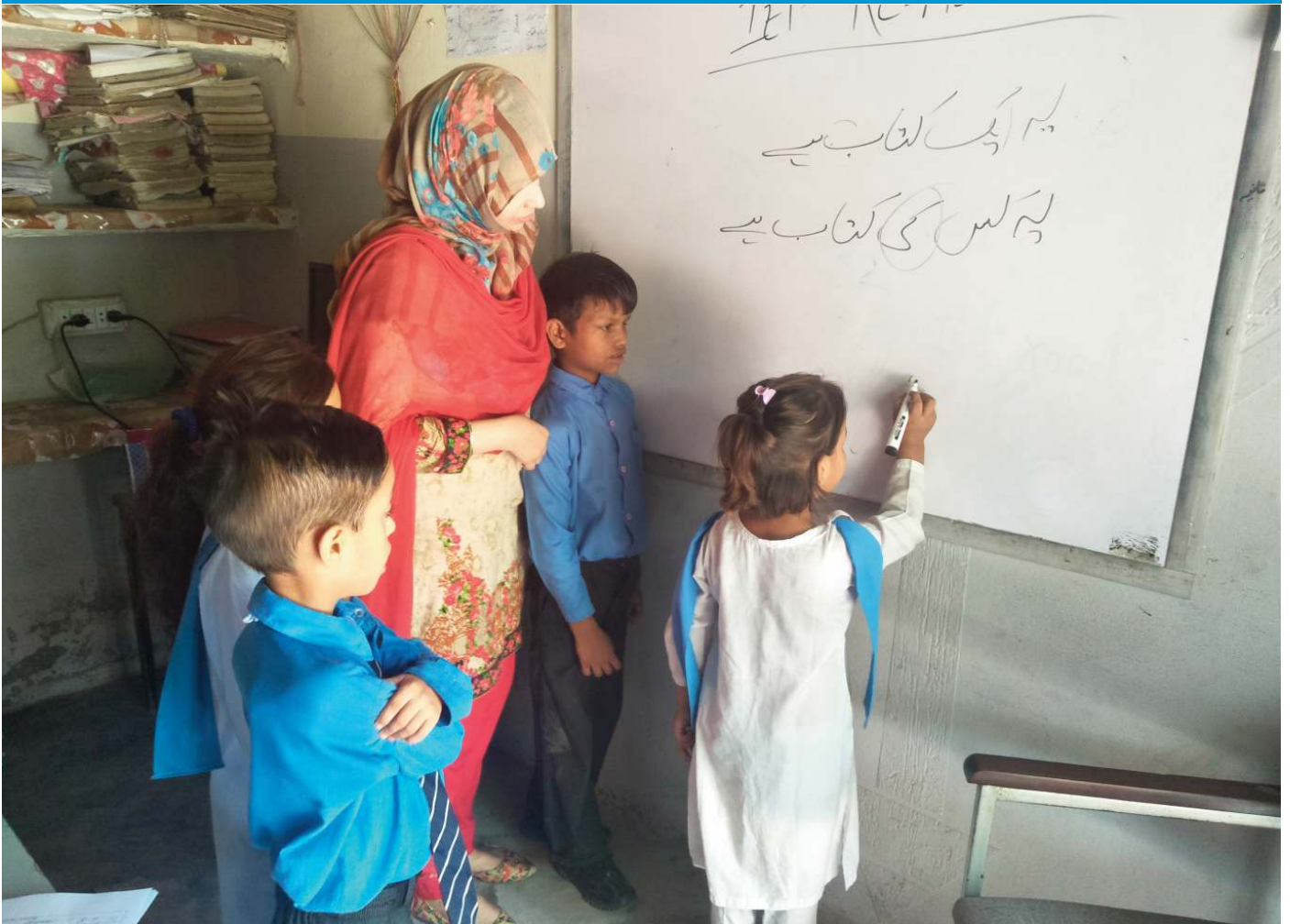
and

PUNAJB WELFARE TRUST FOR DISABLED (2012- Current)

In collaboration with Punjab Welfare Trust for the Disabled (PWTD), CSDO has been implementing this Project since 1st March, 2012. Key purpose of this project is to address special needs of special children through inclusive education. Inclusive education recognizes that all children are different and each learns at a different pace. All children have an equal right to get education no matter what their background or ability is. Schools and teachers need to adapt and change to accommodate all children with different learning needs .

CSDO has been executing this Project in seven schools of CSDO in Sialkot. Special children and normal children sit together in same classroom to promote harmonization and understanding among them. Psychologist visits the project sites and conduct psychosocial session with the registered children and their parents on regular basis.

Presently, 89 Special Children are getting Inclusive Education in 7 Schools of CSDO.



- Group sessions, healthy and productive activities were being held in 7 schools of CSDO under Inclusive education Project for Special students. The aim objective is to encourage and promote confidence among Special children.
- Assessments of the children had been conducted by the Psychologists on the regular basic.
- Parents Teachers' meetings conducted to share the progress of the children.
- Trainings were provided to teachers under the supervision of psychologist from time to time on the evaluation, study behavior and mental processes of the students.
- International Day of People with Disability was organized in schools to motivate the Special students to cope with their disabilities and provide them positive and healthy environment.



## SOCCKER BALL PROJECT - CHILD LABOUR ELIMINATION PROGRAMME (CLEP) in Soccer Ball Industry of Sialkot.

With the consensus of the key partners of the Atlanta Agreement, CSDO has been established to carry forward social protection and rehabilitation component of the Sialkot Soccer Ball Project. CSDO deals with social, child labour and child protection related matters. Membership of CSDO is mandatory for all Soccer Ball manufacturers participating in Child Labour Elimination Programme (CLEP). These principles show the seriousness and credibility of the organization and will help it to grow further.

On behalf of the SCCI, CSDO provides below mentioned services to manage the Project:

- Secretarial support to the SCCI in managing the Project.
- Maintain strong liaison with the SCCI, IMAC, WFSGI, companies participating in CLEP, and other stakeholders to manage matters relating to the Project.
- Provide front desk services to Soccer ball Manufacturers desirous to join the Chil Labour Elimination Programme (CLEP).
- Address online concerns different stakeholders regarding the Child Labour Elimination Programme (CLEP).
- Arrange meetings of the Soccer ball manufacturers participating in CLEP (issuance notice of meetings, drafting and circulation of minutes of meeting, etc).
- Facilitate in arranging foreign delegation related to child labour and other social issues.

Facilitation to SCCI in managing Child Labour Fund (CLF) as follows:

- Regularly maintaining CLF Database.
- Reminders to the member firms of CLEP for recovery of pro-rata contribution and other dues towards CLEP.
- Follow-up and reporting to the Trade Development Authority of Pakistan (TDAP) to ensure their financial commitments for the continuity of the CLEP.



## MEMBERSHIP OF UN GLOBAL COMPACT

CSDO has been sustaining membership of UN Global Compact, and Local Global Compact Network Pakistan since 2013.



**United Nations**  
Global Compact

## Corporate Social Responsibility

CSDO plays its role to promote socially responsible entrepreneur and citizenship in Sialkot. As part of their CSR, the industrialist members of CSDO have been rendering volunteer services and contributing financially to provide free of cost education to deserving and neglected children of the selected project areas of CSDO in Sialkot.

The prominent women entrepreneurs of the city have also been supporting CSDO for the protection of children.

CSDO has been facilitating SCCI and other concerned national & international organizations in organizing their seminars, trainings and meetings on social and CSR.

# FINANCIAL STATEMENT for the year 2018-19



**FINANCIAL STATEMENT**

## INDEPENDENT AUDITORS' REPORT TO MANAGEMENT COMMITTEE

### *Opinion*

We have audited the financial statements of **Child and Social Development Organization** which comprise of the statement of financial position as at June 30, 2019, statement of income and expenditure, cash flow statement for the year then ended, statement of changes in funds 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 Child and Social Development Organization as at June 30, 2019 and its financial performance for the year then ended in accordance with the 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 Auditor's Responsibilities for the Audit of the Financial Statements section of the report. We are independent of the entity in accordance with 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 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 audit opinion.

### *Responsibilities of Management and Those Charged With Governance for the Financial Statements*

The management Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management Committee determine(s), 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 Committee is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the management's financial reporting process.

### *Auditor's responsibilities for the Audit of the Financial Statements*

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

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:

Second Floor, Riaz Plaza, Paris Road, Sialkot - Pakistan.

Tel: +92-52-4265194, 4591116, 4601494 E-mail: [sialkot@pkf.com.pk](mailto:sialkot@pkf.com.pk) Web: [www.pkf.com.pk](http://www.pkf.com.pk)


OTHER OFFICES: KARACHI | LAHORE | MULTAN | ISLAMABAD | PESHAWAR | KABUL

**CHILD AND SOCIAL DEVELOPMENT ORGANISATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2019**

	Note	2019 -----Rupees-----	2018
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	3	1,996,552	1,376,280
Long term security deposit	4	539,000	371,000
		<b>2,535,552</b>	<b>1,747,280</b>
<b>CURRENT ASSETS</b>			
Advances, deposits and other receivables	5	134,950	266,082
Cash at bank	6	16,217,884	14,801,365
Cash in hand		60,000	60,000
		<b>16,412,834</b>	<b>15,127,447</b>
<b>TOTAL ASSETS</b>		<b>18,948,386</b>	<b>16,874,727</b>
<b>FUNDS AND LIABILITIES</b>			
<b>General Funds</b>			
Balance brought forward		10,264,748	8,612,140
Surplus for the year		1,350,142	1,652,608
		<b>11,614,890</b>	<b>10,264,748</b>
Specific purpose funds	7	6,820,944	6,129,364
<b>TOTAL FUNDS</b>		<b>18,435,834</b>	<b>16,394,112</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for gratuity	8	202,640	128,000
<b>CURRENT LIABILITIES</b>			
Creditors, accrued and other liabilities	9	309,912	352,615
<b>TOTAL LIABILITIES</b>		<b>512,552</b>	<b>480,615</b>
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>18,948,386</b>	<b>16,874,727</b>

The annexed notes from 1 to 11 form an integral part of these financial statements.

  
FINANCE SECRETARY

  
GENERAL SECRETARY

  
PRESIDENT

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED JUNE 30, 2019

	IEP Project	CSS Project	-----Internal-----	
	2019	2019	2019	2018
-----Rupees-----				
<b>INCOME</b>				
From sialkot chamber of commerce & industry (SCCI)	-	-	2,500,000	3,085,546
Membership and certificate fee	-	-	265,000	345,000
Bank profit	88	151,222	326,055	266,347
Funds received from punjab education foundation (PEF)	-	6,034,660	-	-
Funds received from punjab welfare trust (PWT)	446,400	-	-	-
Gain on disposal of fixed assets	-	-	391,520	-
Funds received from donors	-	4,217,100	-	-
	446,488	10,402,982	3,482,575	3,696,893
<b>EXPENDITURES</b>				
Staff salaries and benefits	-	1,054,731	1,572,418	1,469,326
Stipend for teachers	287,893	3,964,481	-	-
Schools and office rent	-	1,694,195	-	-
Printing , stationery and publications	-	110,650	53,440	74,910
Supplies for schools	-	484,668	-	-
Communications & utilities	-	113,342	63,862	50,316
Travelling and conveyance	-	20,800	3,917	89,920
Repair and maintenance	-	149,295	58,170	45,555
POL for vehicles	56,007	283,986	29,114	29,091
Insurance	-	-	19,270	19,360
Auditors' remuneration	-	-	35,000	35,000
Entertainment	-	-	151,358	55,850
Universal children's & world day against child labour	-	103,579	34,301	46,800
Training and welfare of staff and community	-	1,516,393	-	11,251
Legal and professional charges	-	23,000	-	20,000
Fees & subscription	-	-	-	3,000
Bank Charges	473	40,292	32,808	28,613
Annual renewal fee of website	-	-	5,000	5,000
Miscellaneous	360	63,082	21,690	14,370
Depreciation	-	190,663	52,085	45,923
	344,733	9,813,157	2,132,433	2,044,285
Surplus for the year transferred to Statement of financial position	101,755	589,825	1,350,142	1,652,608

The annexed notes from 1 to 11 form an integral part of these financial statements.

  
FINANCE SECRETARY

  
GENERAL SECRETARY

  
PRESIDENT

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
STATEMENT OF CHANGES IN FUNDS  
AS AT JUNE 30, 2019

	General Fund	CSDO School System Project Fund	Inclusive Education Program Fund	Total Fund
	-----Rupees-----			
Fund balance as at June 30, 2017	8,612,140	5,970,825	46,455	14,629,420
Surplus for the year ended June 30, 2018	1,652,608	92,157	19,927	1,764,692
Fund balance as at June 30, 2018	10,264,748	6,062,982	66,382	16,394,112
Surplus for the year ended June 30, 2019	1,350,142	589,825	101,755	2,041,722
Fund balance as at June 30, 2019	11,614,890	6,652,807	168,137	18,435,834

The annexed notes from 1 to 11 form an integral part of these financial statements.

  
FINANCE SECRETARY

  
GENERAL SECRETARY

  
PRESIDENT

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019

Note	2019	2018
	-----Rupees-----	
Surplus for the year	1,350,142	1,652,608
Adjustments for:		
Depreciation	52,085	45,923
Profit on deposits	(151,222)	(118,107)
Gain on sale of fixed assets	(391,520)	-
	(490,657)	(72,184)
Cash flow before working capital changes	859,485	1,580,424
Working capital changes:		
Decrease in advances, deposits, and other receivables	131,132	671,650
(Decrease)/Increase in provision for gratuity	74,640	(525,565)
(Decrease)/Increase in accrued expenses	(42,703)	294,694
Total cash inflow from working capital changes	163,069	440,779
Net cash inflow from operating activities	1,022,554	2,021,203
<b><u>Cash flow from investing activities</u></b>		
Long term security deposits	(168,000)	(221,000)
Proceed from sale of fixed asset	410,000	-
Additions in property, plant and equipment	(881,500)	(82,800)
Net cash (outflow)/Inflow from investing activities	(639,500)	(303,800)
<b><u>Cash flow from financing activities</u></b>		
CSDO school system (CSS) project	780,488	197,939
Inclusive education program (IEP)	101,755	19,927
Profit on deposits	151,222	120,681
Net cash inflow from investing activities	1,033,465	338,547
Net increase in cash and cash equivalents	1,416,519	2,055,950
Cash and cash equivalents at the beginning of the year	14,861,365	12,805,415
Cash and cash equivalents at the end of the year	16,277,884	14,861,365

The annexed notes from 1 to 11 form an integral part of these financial statements.

  
FINANCE SECRETARY

  
GENERAL SECRETARY

  
PRESIDENT

**CHILD AND SOCIAL DEVELOPMENT ORGANISATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**1 THE COMPANY AND ITS OPERATIONS**

The Child and Social Development Organization (CSDO) was incorporated in Pakistan on 22nd July, 2002 under the Voluntary Social Agencies 1961. The main objects of the organization are 1) Child welfare, 2) Women welfare, 3) Youth welfare, 4) Social education and 5) Coordination amongst social welfare

**2 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of international Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMES) issued by IASB.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies that have been used in the preparation of these financial statements are summarized below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**2.1 Basis of Operation**

These financial statements have been prepared, in all material respects, in accordance with the Generally Accepted Accounting Practices and requirements of the Companies Act, 2017 as applicable in Pakistan.

**2.2 Accounting Convention**

These Financial Statements have been prepared under the historical cost convention. The Financial Statements except for cash flow information have been prepared under the accrual basis

**2.3 Operating Fixed Assets and Depreciation**

Operating fixed assets, except land are stated at cost less accumulated depreciation. Cost of operating fixed assets consist of purchase and attributable costs in bringing the assets to their  
Depreciation is provided on reducing balance method over the estimated useful lives of the assets.  
Depreciation on additions is charged from the day of acquisition and on disposals up to the day the asset is in use. Maintenance and normal repairs are charged to income as and when incurred. Major renewals and improvements are capitalized. Gain/loss on disposal of fixed assets is taken to the statement of income and expenditure.

**2.4 Revenue Recognition**

Income have been recognized on accrual basis.

**2.5 Gratuity**

CSDO operates a non-funded gratuity scheme for all its permanent employees as well as for contractual employees subject to completion of a qualifying period of service. Provision is made annually to cover the obligation under the scheme on the basis of service rules. Service rules were approved by board of directors.

The amount recognized in balance sheet represents the value of obligation payable as on 30 June

**2.6 Provision**

Provision is recognized when the organisation has a present obligation as a result of past event, probably will result in an outflow of economic benefits and a reliable estimate can be made of the amount of the obligation.

**2.7 GENERAL**

Figures have been rounded off to the nearest rupee.

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

3 PROPERTY, PLANT AND EQUIPMENT

Particulars	Tangible Assets					Intangible	Assets for CSS Project			Total
	Office equipment	Furniture and fixture	Electric Installation	Books & Periodicals	Vehicles	Computer Software	Office equipment	Furniture and fixture	Vehicles	
	-----Rupees-----									
Cost as at July 01, 2018	795,590	197,997	1,096	3,226	697,280	18,250	1,545,175	577,990	67,200	3,903,804
Additions	-	-	-	-	-	-	-	-	881,500	881,500
Disposals	-	-	-	-	(630,080)	-	-	-	-	(630,080)
Balance as at June 30, 2019	795,590	197,997	1,096	3,226	67,200	18,250	1,545,175	577,990	948,700	4,155,224
<b>Depreciation</b>										
Depreciation rates	10%	10%	10%	10%	20%	33%	10%	10%	20%	
Balance as at July 01, 2018	458,683	124,823	268	2,557	632,522	13,187	929,451	344,551	21,482	2,527,524
Disposals	-	-	-	-	(611,600)	-	-	-	-	(611,600)
Depreciation	33,691	7,317	83	67	9,256	1,671	61,572	23,344	105,747	242,748
Balance as at June 30, 2019	492,374	132,140	351	2,624	30,178	14,858	991,023	367,895	127,229	2,158,672
Carrying amount as at June 30, 2019	303,216	65,857	745	602	37,022	3,392	554,152	210,095	821,471	1,996,552
Carrying amount as at June 30, 2018	336,907	73,174	828	669	64,758	5,063	615,724	233,439	45,718	1,376,280

	2019	2018
	-----Rupees-----	
Depreciation charge for the year has been allocated as under:		
Internal	52,085	45,923
CSS Project	190,663	105,782
	<u>242,748</u>	<u>151,705</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

	Note	2019 -----Rupees-----	2018
<b>4. LONG TERM SECURITY DEPOSIT</b>			
Internal-Against fuel		15,000	15,000
CSS project - Building security		524,000	356,000
		<u>539,000</u>	<u>371,000</u>
<b>5. ADVANCES, DEPOSITS AND OTHER RECEIVABLES</b>			
Prepaid expenses		10,950	93,542
Accrued profit on TDRs		-	13,940
Advances to employees - Internal		69,000	93,000
Advances to employees - CSS		55,000	64,000
Receivable from CSS		-	1,600
		<u>134,950</u>	<u>266,082</u>
<b>6. CASH AT BANK</b>			
<b>CURRENT ACCOUNTS</b>			
<b>Internal:</b>			
Al baraka bank limited		5,066,376	3,611,780
<b>CSS:</b>			
Al baraka bank limited		2,335,693	4,315,316
Standard chartered bank limited		346,470	624,945
Bank of punjab		1,920,561	51,530
<b>IEP:</b>			
Al baraka bank limited		274,342	76,801
		<u>9,943,442</u>	<u>8,680,372</u>
<b>FIXED DEPOSIT ACCOUNTS:</b>			
<b>Internal:</b>			
Al baraka bank limited		6,274,442	6,120,993
<b>TOTAL</b>		<u>16,217,884</u>	<u>14,801,365</u>
<b>7. SPECIFIC PURPOSE FUNDS</b>			
CSDO school system (CSS) project	7.1	6,652,807	6,062,982
Inclusive education program (IEP)	7.2	168,137	66,382
		<u>6,820,944</u>	<u>6,129,364</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

7.1 CSDO school system (CSS) project

Fund name	Balance as at July 01, 2018	Receipts	(Utilization)	Balance as at June 30, 2019
-----Rupees-----				
CSS (In-Kind-fixed assets)	890,528	-	(190,663)	699,865
CSS (In-Cash)	5,172,454	10,402,982	(9,622,494)	5,952,942
<b>TOTAL</b>	<b>6,062,982</b>	<b>10,402,982</b>	<b>(9,813,157)</b>	<b>6,652,807</b>

7.1.1 This project is being funded by punjab education foundation (PEF) and other local and international donors.

7.2 Inclusive education program (IEP)

Fund name	Balance as at July 01, 2018	Receipts	(Utilization)	Balance as at June 30, 2019
-----Rupees-----				
Inclusive education program (IEP)	66,382	446,488	(344,733)	168,137
<b>TOTAL</b>	<b>6,129,364</b>	<b>10,849,470</b>	<b>(10,157,890)</b>	<b>6,820,944</b>

7.2.1 This project is funded by PWTDT (Punjab welfare trust for disabled) for the welfare of marginalized children.

8. PROVISION FOR GRATUITY

Opening	128,000	653,565
Add: Provision for the year - Internal	74,640	258,265
-CSS	46,200	42,000
-IEP	15,972	14,520
	<u>264,812</u>	<u>968,350</u>
Less: Gratuity paid/adjusted during the year	-	783,830
-CSS	46,200	42,000
-IEP	15,972	14,520
Closing	<u>202,640</u>	<u>128,000</u>

9. CREDITORS, ACCRUED AND OTHER LIABILITIES

Audit fee payable	36,750	36,750
Tax on salary payable	-	723
Accrued expenses - Internal	12,323	20,156
Accrued expenses - CSS	249,634	277,967
Accrued expenses - IEP	11,205	17,019
	<u>309,912</u>	<u>352,615</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

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9. DATE OF AUTHORIZATION

These financial statements have been authorized for issue on 20 Jan, 2020 in a meeting of Executive Body.

10. CORRESPONDING FIGURES

Corresponding figures have been rearranged / regrouped wherever necessary for the purpose of comparison. However, no significant rearrangements/ regroupings have been made in these financial statements.

11. GENERAL

Figures have been rounded off to the nearest rupee.

  
FINANCE SECRETARY

  
GENERAL SECRETARY

  
PRESIDENT

**CHILD AND SOCIAL DEVELOPMENT ORGANIZATION (CSDO)**

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