

# ANNUAL REPORT 2017-18



**CHILD & SOCIAL  
DEVELOPMENT ORGANIZATION**

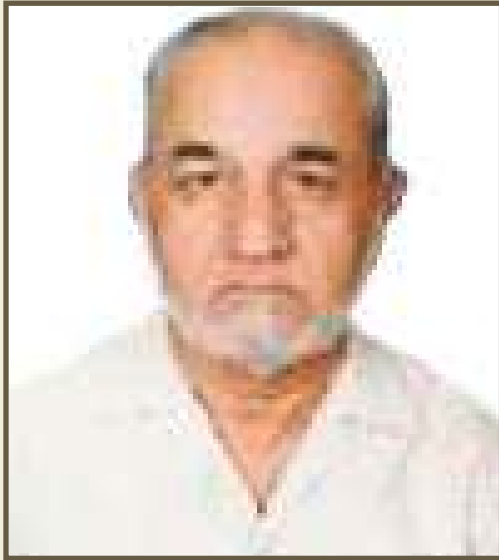


*In the name of Allah the Most Benificent and the Most Merciful*

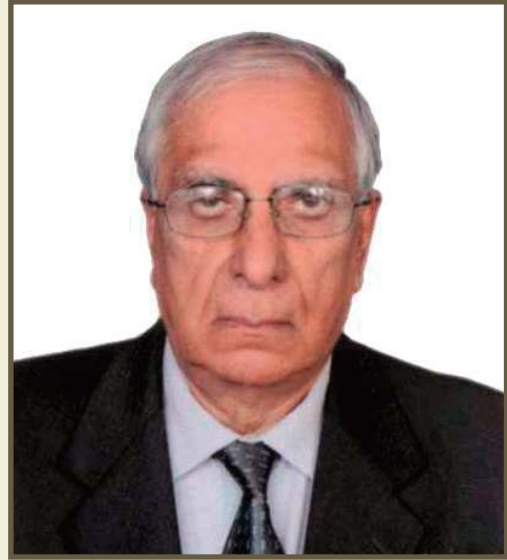
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# Former President of CSDO



**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 Trading Co. (Pvt.) Ltd.



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



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

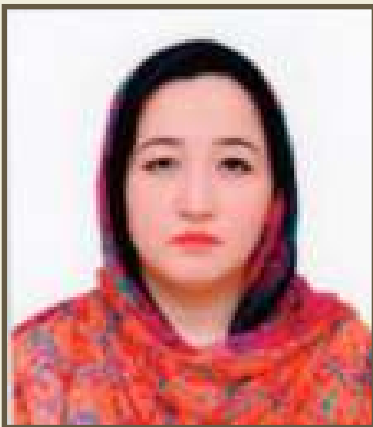
# Office Bearers 2016-18



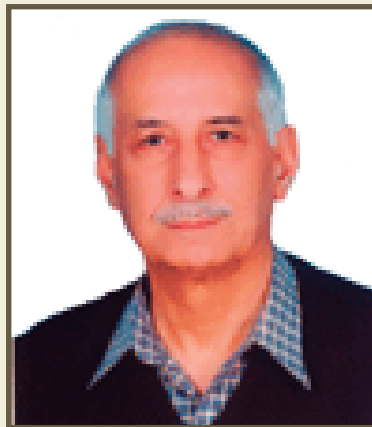
**Shahid Raza**  
President



**Fazal Jilani**  
Senior Vice President



**Dr. Marriam Nouman**  
Vice President



**Mir M. Farooq Meyer**  
General Secretary



**M. Umer Mir**  
Joint Secretary



**Waseem Shahbaz Lodhi**  
Finance Secretary



**Wahub Jahangir**  
Press Secretary

# Executive Body Member 2016-18



**Majid Raza Bhutta**



**Major (R) Mansoor  
Ahmed**



**Dr. Khurram  
Anwar Khawaja**



**Mrs. Anita  
Khawaja**



**Prof. Sh. Safdar  
Sandal**



**Khawaja Masud  
Akhtar**



**Sh. Tahir Majid  
Kapur**



**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.

**Zahid Latif Malik**

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

# Message President CSDO

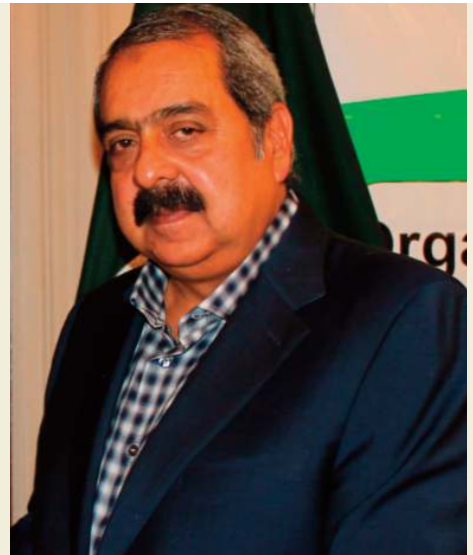
I am privileged to serve the marginalized children of society at the up-front platform of Child and Development Organization in the capacity of president. I appreciate and acknowledge the role of business community, Government and non-government departments, donors and philanthropists of CSDO for their 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 15 years. Child and Social Development Organization cater 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 10 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 our 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



# PHILANTHROPIST



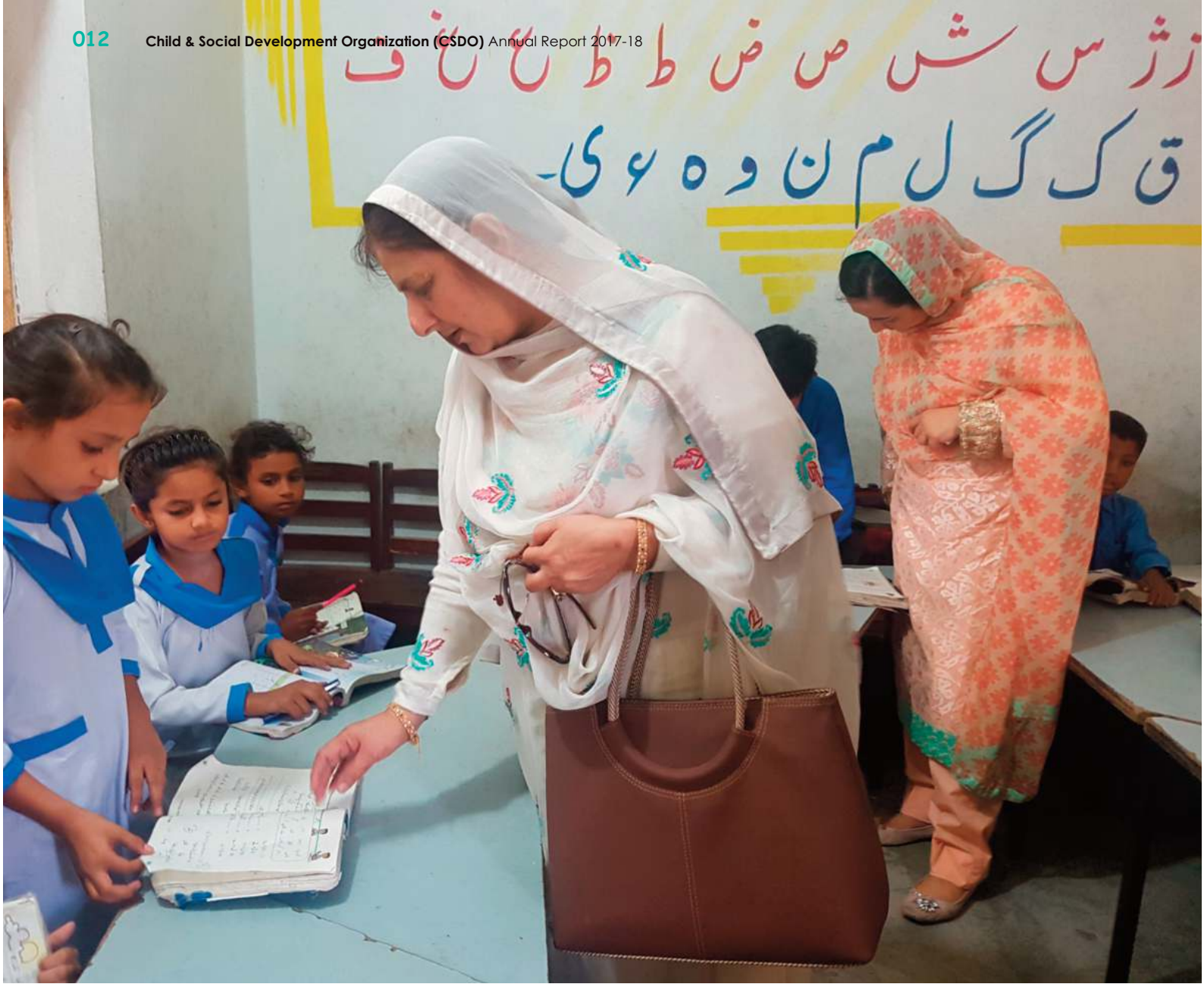
To help deprived children of marginalized community in order to raise their living standard and become responsible citizen of the society by providing them quality of education in CSDO schools.

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

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

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





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.**

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 (XIV) 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 far flung areas 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 2017-2018 is as follows:

- Around 1300 students are getting free of cost education in 10 schools of CSDO established in slum areas of Sialkot.
- 39 students passed 5th grade and 26 students passed 8th grade Punjab Examination Commission (PEC) exams 2018.
- Schools passed Quality Assurance Test 2018 conducted by Punjab Education Foundation (PEF).
- Provided Inclusive Education and psycho-social support to almost 94 special students.
- As part of routine activities, CSDO has been fully facilitating Sialkot Chamber of Commerce & industry and member companies to manage Sialkot Soccer Ball Project and to address CSR issues.
- Number of meetings of Soccer Ball Manufacturers participating in the Child labor Elimination Program have been arranged to address various issues related to the program.
- Celebrated different international, national and religious days to inculcate their significance in children.





- CSDO arranged community meeting during month of December to create awareness of education.
- Worthy members of organization distributed shoes and sweaters among marginalized students of CSDO Schools.
- Received appreciation from Army Public School during its visits to CSDO-SS Talwara and CSDO-SS Bhoth.
- Sialkot Eden Executive Lions Club & Sialkot Eden Smile Lions Club distributed lunch and conducted Eye screening Tests for students of CSDO School.
- Partnership with PEF and PWTd has been further elevated to provide education to underprivileged and Special Children of the Sialkot Society.
- Accepted applause from US Embassy on the working of CSDO and acted as coordinating body among international brands and organizations. .
- Attendance of Project Coordinator in International Visitor Leadership Exchange Program arranged in USA on behalf of US Embassy.



At the end, CSDO expresses gratitude to all the 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.



# PHOTO GALLERY



# CSDO SCHOOL SYSTEM

**A PROJECT OF CSDO**

**PUBLIC AND PRIVATE PARTNERSHIP WITH  
PUNJAB EDUCATION FOUNDATION**

March 2012-Current



## Targeted Group

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



# Current Status of Students

#	SCHOOL NAME	TEHSILE	EVS	NON EVS	TOTAL STUDENTS
1	CSDO School System Bhoth		183	48	231
2	CSDO School System Gurhi Mallian		172	10	182
3	CSDO School System Talwara Mughlan		108	69	177
4	CSDO School System Gohadpur	Sialkot	104	17	121
5	CSDO School System Ramgarha		77	25	102
6	CSDO School System Pakki Kotli		48	50	98
7	CSDO School System Kotli Loharan		30	6	36
8	CSDO School System Peerochak	Daska	99	34	133
9	CSDO School System Jharianwala		140	12	152
10	CSDO School System Adda Begowala	Sambrial	69	-	69
			<b>1030</b>	<b>271</b>	<b>1301</b>





## 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.

Major (R) Mansoor Ahmad Ex-President of SCCI and Malik Zahid Latif, President of SCCI attended the event. They 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 2017



**“No one has ever become  
poor by giving.”**



# TOGETHER

*We can make a Difference*

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A donor meeting was organized to collect donations for students of CSDO School system. Following members contributed for sweater, shoes and socks for students of CSDO School System. Students were very pleased to receive these items.

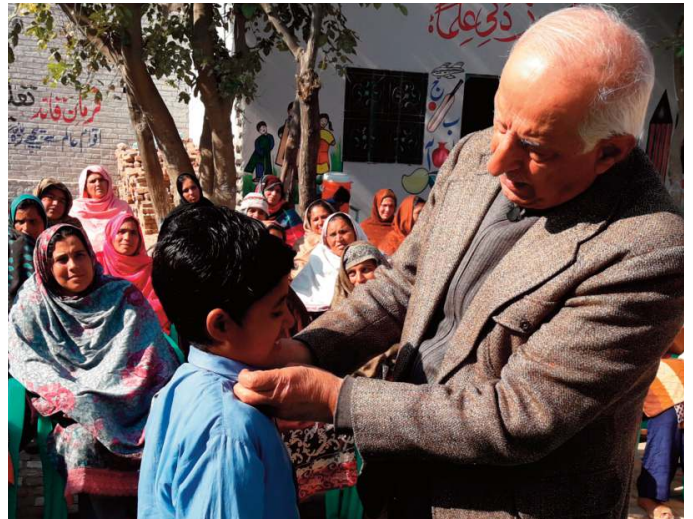
- Mr. Ameen Ahsan
- Mr. Jarrar Hussain Awan
- Dr. Nouman Idris Butt
- Mr. Majid Raza Bhutta
- Mr. Qaiser Iqbal Baryar
- Mr. Ali Imran Shabbir
- Mr. Shahid Raza
- Mr. Fazal Jilani

**Be the  
reason  
someone  
smiles  
today!**





**YOU DON'T  
NEED A  
REASON TO  
HELP  
PEOPLE**



# ANNUAL RESULT

## 2017-18 OF CSDO SCHOOL SYSTEM

This year, **1300** working, out of school and drop out students have passed the annual examination 2017-18. **39** children have passed grade **5** PEC Board Exams and **26** children have passed grade **8** PEC Board Exams. Annual result day was celebrated in schools and prizes were distributed to position holder students.





# MONTHLY ASSESMENT



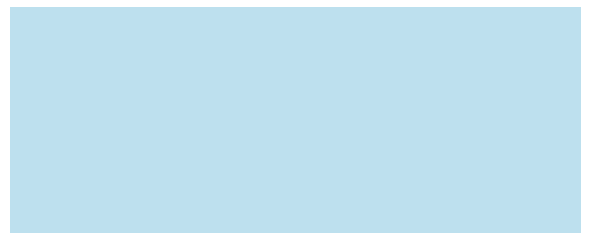
# EXTRA CURRICULAR ACTIVITIES





## Monitoring of Schools by Office Bearers and Senior Staff of CSDO

CSDO Office Bearers and a team of professionals monitor the schools on regular basis to keep the project on right track.



# Eye Screening Test

Eye screening test of students of CSDO School System was conducted with the collaboration of Sialkot Eden Smile Lions Club.



# Visit of Army Public School students to CSDO School System.

Army public school visited CSDO School System Talwara Mughalan & CSDO School System Bhoth. Students of Army Public school arranged gifts, stationery items and candies for students of CSDO School System. CSDO Students were very pleased to receive the above said items. CSDO thanked team of Army Public School, Sialkot for their gifts and best wishes for these needy children.



# 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 nine 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, 94 Special Children are getting Inclusive Education in 8 Schools of CSDO.





- Group sessions, healthy and productive activities were being held in 8 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.



## SOCCER 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 AND LOCAL GLOBAL COMPACT NETWORK PAKISTAN

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



**United Nations**  
Global Compact

### Coorporate 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 2017-18



## INDEPENDENT AUDITORS' REPORT TO MANAGEMENT COMMITTEE

### *Opinion*

We have audited the financial statements of **Child and Social Development Organization** which comprise of the balance sheet as at June 30, 2018, statement of income and expenditure, cash flow statement 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 Child and Social Development Organization as at June 30, 2018 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

(Continued)

**PKF**

- 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 entity's internal control.
- Evaluate of appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management Committee.
- 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 entity'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 related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date: September 17, 2018  
Sialkot

  
*PKF Frauds*  
PKF F.R.A.N.T.S  
Chartered Accountants  
Engagement partner : Z.A.Nasir (FCA)

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED JUNE 30, 2018

	IEP Project	CSS Project	-----Internal-----	
	2018	2018	2018	2017
	-----Rupees-----			
<b>INCOME</b>				
From sialkot chamber of commerce & industry (SCCI)	-	-	3,085,546	2,521,890
Membership and certificate fee	-	-	345,000	470,000
Bank profit	54	118,107	266,347	119,963
Funds received from punjab education foundation (PEF)	-	5,413,224	-	-
Funds received from punjab welfare trust (PWT)	546,750	-	-	-
Funds received from donors	12,000	3,585,000	-	-
	558,804	9,116,331	3,696,893	3,111,853
<b>EXPENDITURES</b>				
Staff salaries and benefits	-	1,026,320	1,469,326	856,688
Stipend for teachers	483,768	3,828,475	-	-
Schools and office rent	-	1,671,316	-	-
Printing , stationery and publications	-	69,065	74,910	52,395
Supplies for schools	-	679,038	-	-
Communications & utilities	-	99,237	50,316	59,724
Travelling and conveyance	-	14,270	89,920	3,300
Repair and maintenance	-	164,644	45,555	95,702
POL for vehicles	41,225	275,572	29,091	35,243
Insurance	-	-	19,360	17,422
Auditors' remuneration	-	-	35,000	35,000
Entertainment	-	1,410	55,850	36,354
Universal children's & world day against child labour	-	25,200	46,800	46,669
Training and welfare of staff and community	-	742,877	11,251	5,170
Legal and professional charges	-	47,000	20,000	-
Fees & subscription	-	-	3,000	5,500
Bank Charges	469	60,526	28,613	15,652
Annual renewal fee of website	-	-	5,000	6,728
Loss on disposal of fixed assets	-	-	-	63,305
Miscellaneous	13,415	213,442	14,370	46,512
Depreciation	-	-	45,923	66,731
	538,877	8,918,392	2,044,285	1,448,095
Surplus for the year transferred to Statement of financial position	19,927	197,939	1,652,608	1,663,758

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 FINANCIAL POSITION  
AS AT JUNE 30, 2018

	Note	2018 -----Rupees-----	2017
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	3	1,376,280	1,445,185
Long term security deposit	4	371,000	150,000
		1,747,280	1,595,185
<b>CURRENT ASSETS</b>			
Advances, deposits and other receivables	5	266,082	940,306
Cash at bank	6	14,801,365	12,745,415
Cash in hand		60,000	60,000
		15,127,447	13,745,721
<b>TOTAL ASSETS</b>		<b>16,874,727</b>	<b>15,340,906</b>
<b>FUNDS AND LIABILITIES</b>			
<b>General Funds</b>			
Balance brought forward		8,612,140	6,948,382
Surplus for the year		1,652,608	1,663,758
		10,264,748	8,612,140
<b>Specific purpose funds</b>	7	6,129,364	6,017,280
<b>TOTAL FUNDS</b>		<b>16,394,112</b>	<b>14,629,420</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for gratuity	8	128,000	653,565
<b>CURRENT LIABILITIES</b>			
Creditors, accrued and other liabilities	9	352,615	57,921
<b>TOTAL LIABILITIES</b>		<b>480,615</b>	<b>711,486</b>
<b>TOTAL FUNDS AND LIABILITIES</b>		<b>16,874,727</b>	<b>15,340,906</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 CHANGES IN FUNDS  
AS AT JUNE 30, 2018

	General Fund	CSDO School System Project Fund	Inclusive Education Program Fund	Total Fund
	-----Rupees-----			
Fund balance as at June 30, 2016	6,948,382	4,621,968	29,038	11,599,388
Surplus for the year ended June 30, 2017	1,663,758	1,348,856	17,417	3,030,031
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

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, 2018

Note	2018 -----Rupees-----	2017
Surplus for the year	1,652,608	1,663,758
Adjustments for:		
Depreciation	45,923	76,783
Profit on deposits	(118,107)	(119,963)
Gain on sale of fixed assets	-	61,098
	(72,184)	17,918
Cash flow before working capital changes	1,580,424	1,681,676
Working capital changes:		
Decrease/(Increase) in advances, deposits, and other receivables	671,650	(375,960)
(Decrease)/Increase in advances income		
(Decrease)/Increase in provision for gratuity	(525,565)	42,185
(Decrease)/Increase in accrued expenses	294,694	10,106
Total cash inflow from working capital changes	440,779	(323,669)
Net cash inflow from operating activities	2,021,203	1,358,007
<b>Cash flow from investing activities</b>		
Long term security deposits	(221,000)	50,000
Proceed from sale of fixed asset	-	282,500
Additions in property, plant and equipment	(82,800)	(258,500)
Net cash (outflow)/Inflow from investing activities	(303,800)	74,000
<b>Cash flow from financing activities</b>		
CSDO school system (CSS) project	197,939	1,454,806
Inclusive education program (IEP)	19,927	17,417
Profit on deposits	120,681	154,199
Net cash inflow from investing activities	338,547	1,626,422
Net increase in cash and cash equivalents	2,055,950	3,058,429
Cash and cash equivalents at the beginning of the year	12,805,415	9,746,986
Cash and cash equivalents at the end of the year	14,861,365	12,805,415

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, 2018

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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 amongs social welfare agencies.

**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 (IFRSfor 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 of

**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 working

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 recognised 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 recognised in balance sheet represents the value of obligation payable as on 30 June 2018.

**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, 2018

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	Motor Cycles	
	-----Rupees-----									
Cost as at July 01, 2017	712,790	197,997	1,096	3,226	697,280	18,250	1,545,175	577,990	67,200	3,821,004
Additions	82,800	-	-	-	-	-	-	-	-	82,800
Disposals	-	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2018	795,590	197,997	1,096	3,226	697,280	18,250	1,545,175	577,990	67,200	3,903,804
Depreciation										
Depreciation rates	10%	10%	10%	10%	5%	33%	10%	10%	20%	
Balance as at July 01, 2017	426,957	116,693	176	2,483	629,114	10,694	861,037	318,613	10,052	2,375,819
Disposals	-	-	-	-	-	-	-	-	-	-
Depreciation	31,726	8,130	92	74	3,408	2,493	68,414	25,938	11,430	151,705
Balance as at June 30, 2018	458,683	124,823	268	2,557	632,522	13,187	929,451	344,551	21,482	2,527,524
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
Carrying amount as at June 30, 2017	285,833	81,304	920	743	68,166	7,556	684,138	259,377	57,148	1,445,185

Depreciation charge for the year has been allocated as under:  
Internal  
CSS Project

	2018	2017
	-----Rupees-----	
	45,923	66,731
	105,782	116,001
	<u>151,705</u>	<u>182,732</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018

	Note	2018 -----Rupees-----	2017
<b>4. LONG TERM SECURITY DEPOSIT</b>			
Internal-Against fuel		15,000	15,000
CSS project - Building security		356,000	135,000
		<u>371,000</u>	<u>150,000</u>
<b>5. ADVANCES, DEPOSITS AND OTHER RECEIVABLES</b>			
Prepaid expenses		93,542	94,292
Accrued profit on TDRs		13,940	16,514
Advances to employees - Internal		93,000	16,500
Advances to employees - CSS		64,000	68,000
Advances against gratuity		-	745,000
Receivable from CSS		1,600	-
		<u>266,082</u>	<u>940,306</u>
<b>6. CASH AT BANK</b>			
<b><u>CURRENT ACCOUNTS</u></b>			
Internal:			
Al baraka bank limited		3,611,780	1,961,079
CSS:			
Al baraka bank limited		4,315,316	4,194,443
Standard chartered bank limited		624,945	541,693
Bank of punjab		51,530	6,698
IEP:			
Al baraka bank limited		76,801	41,454
		<u>8,680,372</u>	<u>6,745,367</u>
<b><u>FIXED DEPOSIT ACCOUNTS:</u></b>			
Internal:			
Al baraka bank limited		6,120,993	6,000,048
<b>TOTAL</b>		<u>14,801,365</u>	<u>12,745,415</u>
<b>7. SPECIFIC PURPOSE FUNDS</b>			
CSDO school system (CSS) project	7.1	6,062,982	5,970,825
Inclusive education program (IEP)	7.2	66,382	46,455
		<u>6,129,364</u>	<u>6,017,280</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018

7.1 CSDO school system (CSS) project

Fund name	Balance as at July 01, 2017	Receipts	(Utilization)	Balance as at June 30, 2018
-----Rupees-----				
CSS (In-Kind-fixed assets)	996,310	-	(105,782)	890,528
CSS (In-Cash)	4,974,515	9,116,331	(8,918,392)	5,172,454
<b>TOTAL</b>	<b>5,970,825</b>	<b>9,116,331</b>	<b>(9,024,174)</b>	<b>6,062,982</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, 2017	Receipts	(Utilization)	Balance as at June 30, 2018
-----Rupees-----				
Inclusive education program (IEP)	46,455	558,804	(538,877)	66,382
<b>TOTAL</b>	<b>6,017,280</b>	<b>9,675,135</b>	<b>(9,563,051)</b>	<b>6,129,364</b>

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

8. PROVISION FOR GRATUITY

Opening		653,565	611,380
Add: Provision for the year - Internal		258,265	42,185
-CSS		42,000	53,559
-IEP		14,520	13,200
		<u>968,350</u>	<u>720,324</u>
Less: Gratuity paid/adjusted during the year		783,830	-
-CSS		42,000	53,559
-IEP		14,520	13,200
Closing		<u>128,000</u>	<u>653,565</u>

8.1 This include adjustment related to advance against gratuity amounting to Rs.745,000 (Note.5)

9. CREDITORS, ACCRUED AND OTHER LIABILITIES

Audit fee payable	36,750	36,750
Tax on salary payable	723	750
Accrued expenses - Internal	20,156	9,750
Accrued expenses - CSS	277,967	10,671
Accrued expenses - IEP	17,019	-
	<u>352,615</u>	<u>57,921</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018

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9. DATE OF AUTHORIZATION

These financial statements have been authorized for issue on 17 Sep 18 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

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