



CHILD & SOCIAL DEVELOPMENT ORGANIZATION

ANNUAL REPORT 2022-24



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



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) & (2018-2020)

M/s: Madrigal Sports (Pvt.) Ltd

OFFICE BEARERS 2022-24



Shahid Raza
President



Tahir Nadeem
Senior Vice President



Kashif Almas
Vice President



M. Umer Mir
General Secretary



Ejaz Ghauree
Joint Secretary



Ansar Aziz Puri
Finance Secretary



Danish Abid
Press Secretary

EXECUTIVE BODY MEMBERS 2022-24



Ms. Anjum Mailk



Arshad Latif Butt



Qasim Malik



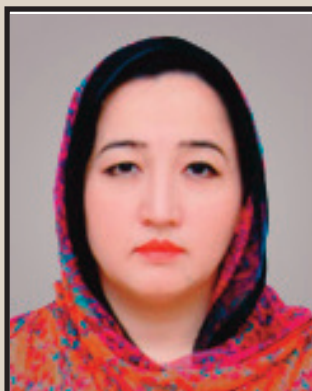
**Dr. Khurram
Khawaja**



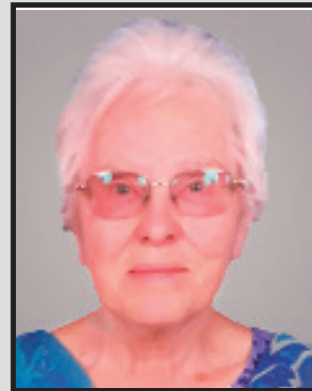
**Sh. Abdul
Waheed Sandal**



Fazal Jilani



Dr. Mariam Nouman



Anita Khawaja

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), 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.

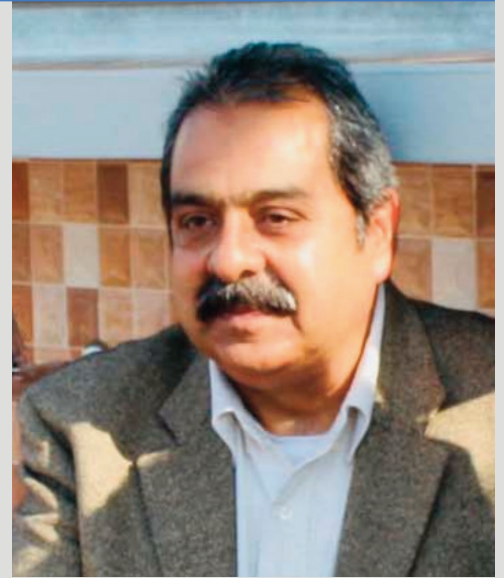
Being a credible organization CSDO has proved itself as a useful partner to provide excellent services to donors for the proper implementation of their projects.

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.

Abdul Ghafoor Malik

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

MESSAGE PRESIDENT CSDO



I am privileged to serve the poverty stricken 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 CSDO



I am privileged to be associated with the CSDO in the capacity of General Secretary. 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.

Muhammad Umer Mir
General Secretary

Philanthropists





Members of The Sialkot Chamber of Commerce & Industry



Sialkot International Airport (Pvt) Ltd.



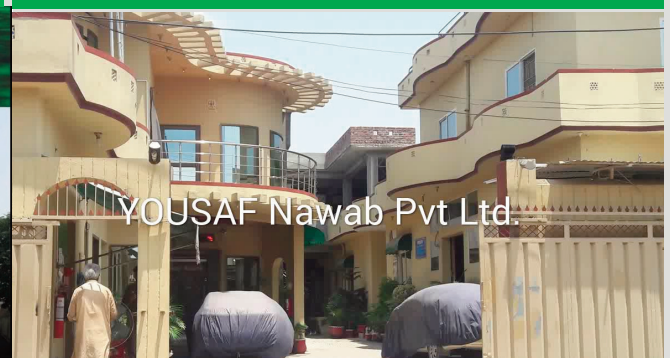
Mrs. Anita Khawaja & her Children



Sigma Shoes (Pvt.) Ltd.



Remington Sports (Pvt.) Ltd.



Yousaf Nawab (Pvt.) Ltd.

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 2022-2024 are as follows:

- More than 1200 students are getting free of cost education in 7 schools of CSDO established in slum areas of Sialkot.
- 95 students passed out from CSDO Schools in this year.
- Schools passed Quality Assurance Test 2022 conducted by PEF through National Testing Service (NTS).
- Celebrated different international, national and religious days to inculcate their significance in children including Independence Day, defense day, Iqbal day, cultural day, teacher's day, Mother's Day etc.
- Milad –u –nabi, Eid Festivals and Meena Bazar were arranged to keep the children's interest in their learning institute.
- Special assembly programs comprising Namaz, Hadees, Seerah including other informational topics were introduced in Schools to raise the level of knowledge in students.
- **'Dengue awareness campaign'** was organized in different schools of CSDO School System to highlight social and moral responsibility of everyone to take the precautionary measures. The students participated in it by drawing sketches, highlighting the dangers of Dengue and safety measures.



- Anti-Dengue App has been introduced by Punjab Government. Every school is bound to submit report in the form of pictures regarding dengue on daily basis. The everyday issues that rose while performing this activity in anti-dengue app were dealt by CSDO.
- **Polio awareness session** was arranged in CSDO School System to make the students aware of its dangers.
- Specially designed learning based fun activities were used for Montessori Section with the slogan of **“Every Friday is an Activity Day”** to increase the interest of the children in the school.
- Tree Plantation Activity was carried out in various CSDO SS with the theme of **Clean & Green Pakistan.**
- Recreational & Learning Trips were arranged as the result of volunteer efforts of Head Teachers & staff.
- Students of University of Sialkot and University of Management & Sciences visited CSDO SS and involved the children in various activities, giving them a new learning experience.
- Delegation of students visited CSDO SS with the aim of teaching on weekly basis and CSDO students availed this golden opportunity.
- Last year Matriculation level was initiated in CSDO SS Ghuri Mallian. Five students appeared in board exam of 9th class and got amazing success.
- CSDO arranged comprehensive workshop regarding eye screening with the team of Sight Savers. Eye screening of students of CSDO SS was done with the collaboration of Sight Savers.
- The students of CSDO SS participated and got positions in Tehsil level competitions of Recitations, Naat, Speech and 100 meter race arranged by Government of Punjab.
- CSDO ensured the attendance of CSDO Teachers in 3days Teachers Training workshop arranged by Al huda International & CPDP Department of Punjab Education Foundation (PEF).
- Partnership with PEF has been further elevated to provide education to underprivileged and Special Children of the Sialkot Society.
- CSDO attended the seminars on Awareness Campaign for Child Protection arranged by Punjab Government in Deputy Commissioner Office.
- 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.
- CSDO attended number of meetings organized by Trade Development Authority of Pakistan (TDAP) and EDF secretariat.

At the end, I express my gratitude to all the CSDO members, Office Bearers, donors, PEF, Sialkot International Airport, Sigma Shoes private Ltd, Yousaf Nawab (Pvt) Ltd., Remington sports (Pvt) Ltd., Mrs. Anita Khawaja and her children and all other supporters and well-wishers of CSDO.

Amnah Nosheen
Coordinator, CSDO



CSDO SCHOOL SYSTEM

A PROJECT OF CSDO

PUBLIC AND PRIVATE PARTNERSHIP WITH

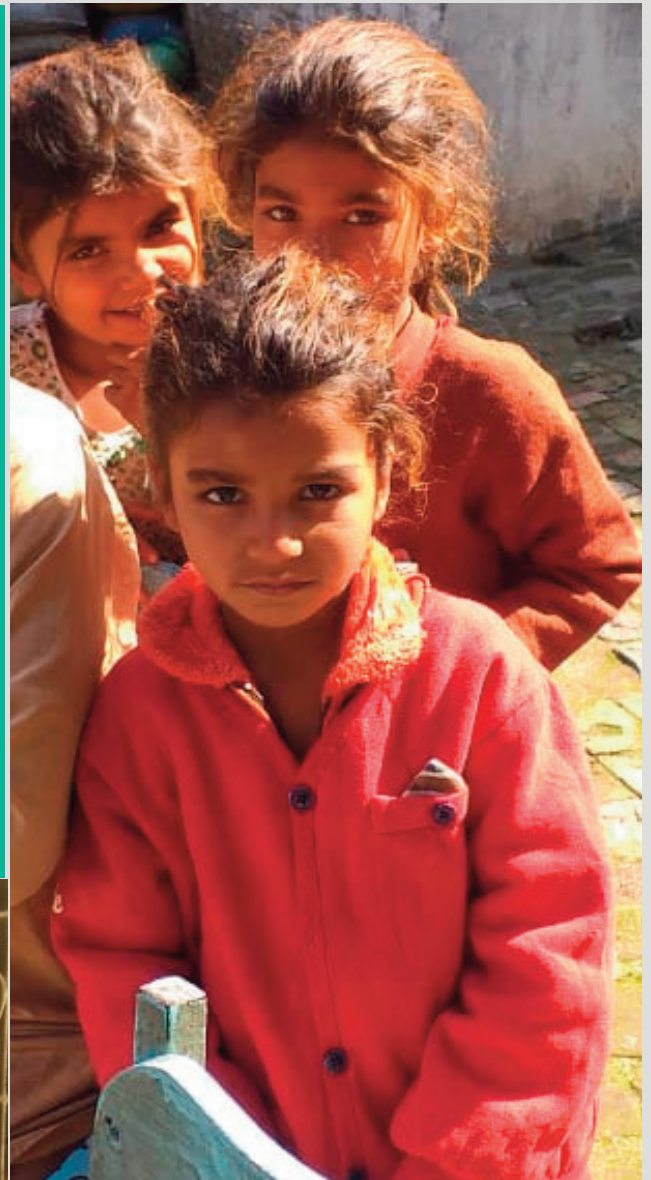
PUNJAB EDUCATION FOUNDATION

March 2012-Current



Targeted Group

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



CURRENT STATUS OF STUDENTS

Sr. No.	School Name	Tehsil	EVS	Non EVS	Total Students
1	CSDO School System Bhoth	Sialkot	68	128	196
2	CSDO Schoood System Gurhi Malian		209	74	283
3	CSDO School System Talwara Mughalan		132	27	159
4	CSDO School System Gohadpur		58	63	121
5	CSDO School System Ramgarha		73	53	126
6	CSDO School System Peerochak	Daska	142	62	204
7	CSDO School System Jharianwala	Sambrial	102	16	118
			784	423	1207

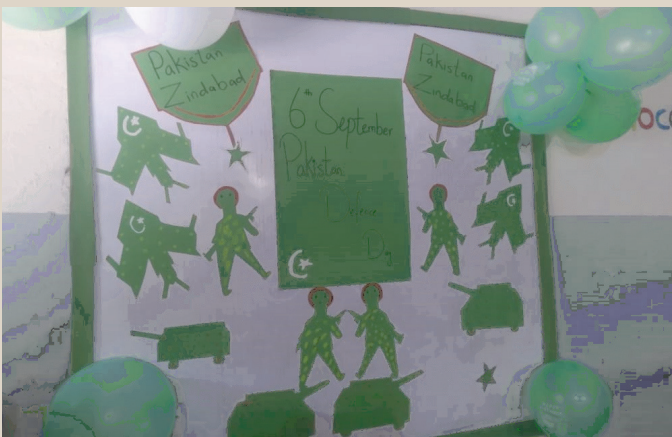


CELEBRATION OF INDEPENDENCE DAY

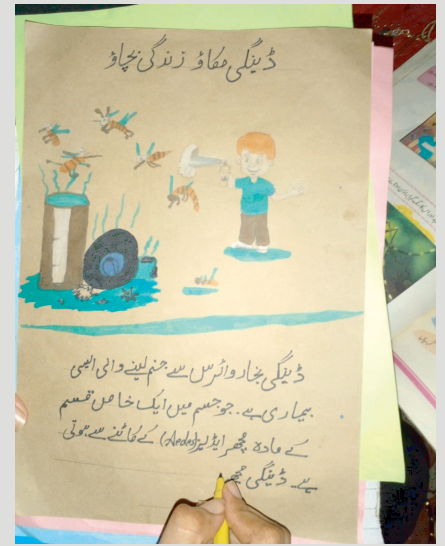
CSDO celebrated Pakistan Independence Day on 14th August in its all schools. Students participated in different tableau, mili nagmas and other performances.



PAKISTAN DEFENCE DAY



ANTI DENGUE CAMPAIGN



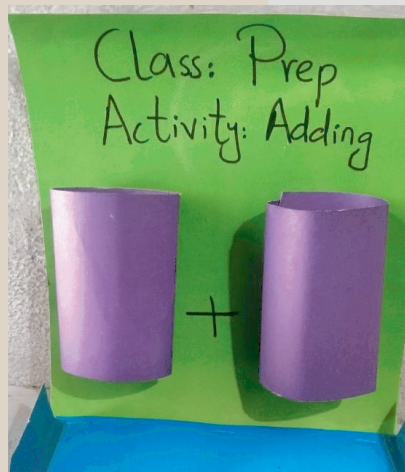
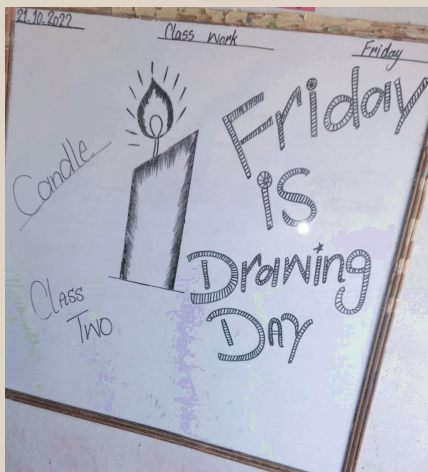
CLEAN & GREEN PAKISTAN



EXTRA-CURRICULAR ACTIVITIES



EVERY FRIDAY IS AN ACTIVITY DAY



PICTURES GALLERY

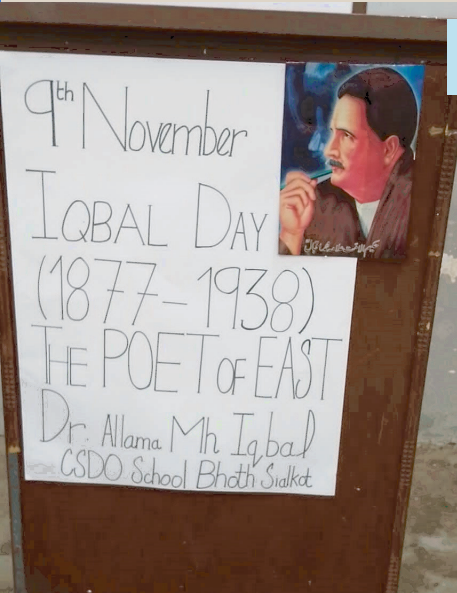
Books Distribution



Seminar on Awareness Campaign for Child Protection arranged by DC Sialkot



Iqbal Day Celebrations



Happy Teacher's Day



Recreational Activities

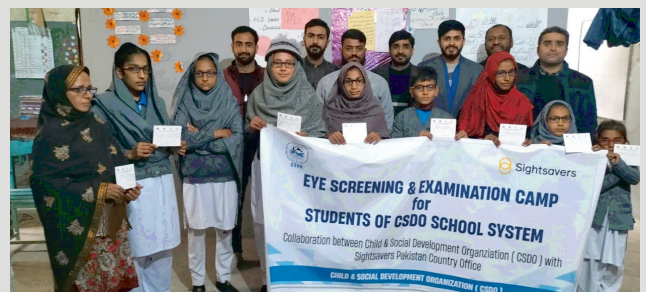


School Fun Fair



EYE SCREENING AND EXAMINATION CAMP

CSDO, in collaboration with Sightsavers-Pakistan, arranged an Eye Screening and Examination Camp. Approximately 800 students received eye screenings. Out of those, 102 students were identified with weak eyesight. Sightsavers-Pakistan donated 92 pair of glasses, while CSDO supplied 10 cylindrical glasses to students.



PEF INTER SCHOOLS COMPETITION

CSDO Schools participated in inter schools competition organized by Punjab Education Foundation. CSDO students got positions in Qiraat, Naat, Speech and 100 Meter race.



ANNUAL GENERAL BODY MEETING

Annual General Body Meeting of CSDO was held in October, 2022. In which result of Bi-annual Election of CSDO 2022-2024 was announced by Mr. Mudassar Hassan, Deputy Coordinator, CSDO. Following members are elected for the period of two years (2022-2024):

- | | |
|----------------------------|-----------------------|
| Mr. Shahid Raza, | President |
| Mr. Tahir Nadeem | Senior Vice President |
| Mr. Kashif Almas | Vice President |
| Mr. Muhammad Umer Mir | General Secretary |
| Mr. Muhammad Ejaz Ghauree | Joint Secretary |
| Mr. Ansar Aziz Puri | Finance Secretary |
| Mr. Danish Abid | Press Secretary |
| Ms. Anjum Malik | Executive Body Member |
| Mr. Arshad Latif Butt | Executive Body Member |
| Mr. Qasim Malik | Executive Body Member |
| Dr. Khurram Anwar Khawaja | Executive Body Member |
| Sheikh Abdul Waheed Sandal | Executive Body Member |
| Mr. Fazal Jilani | Executive Body Member |
| Dr. Marriam Nouman | Executive Body Member |
| Mrs. Anita Khawaja | Executive Body Member |



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 Child 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.



MEMBERSHIP OF PAKISTAN CENTER FOR PHILANTHROPY

CSDO has attained the membership of Pakistan Centre of Philanthropy (PCP) through detailed field evaluation process conducted by PCP in this year. Now, CSDO has become the member of PCP for period of 3 years upto 2024.



CSDO had been applied for Tax Exemption from Federal Board of Revenue FBR.

MEMBERSHIP OF PUNJAB CHARITY COMMISSION

CSDO has successfully qualified evaluation process of Punjab Charity Commission, under Punjab Charities Act 2018 and has been registered with PCP since 14-09-2020.



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 STATEMENTS FOR THE YEAR 2022-24





PKF F.R.A.N.T.S.
Chartered Accountants
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Opposite Anwaar Club,
Paris Road, Sialkot – Pakistan.

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sialkot@pkf.com.pk
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AUDITORS' REPORT TO MANAGEMENT COMMITTEE

Opinion

We have audited the financial statements of **CHILD AND SOCIAL DEVELOPMENT ORGANISATION** which comprise the statement of financial position as at June 30, 2024, the statement of income and expenditure and statement of cashflows for the year ended June 30, 2024, and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of **CHILD AND SOCIAL DEVELOPMENT ORGANISATION** as at June 30, 2024 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 management committee 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.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 management committee'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 management committee or to cease operations, or has no realistic alternative but to do so.

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

PKF F.R.A.N.T.S. Chartered Accountants is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or in actions of any individual member or correspondent firm(s).



Those charged with governance are responsible for overseeing the management committee'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:

- 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 management committee's internal control.
- Evaluate of 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 management committee'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 management committee 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.

PKF F.R.A.N.T.S.
Chartered Accountants

UDIN: AR202410237JMD10iC5K

Sialkot

Date: September 26, 2024

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note	2024 -----Rupees-----	2023
NON-CURRENT ASSETS			
Property, plant and equipment	4	1,493,508	1,428,744
Long term security deposit	5	62,000	376,000
		1,555,508	1,804,744
CURRENT ASSETS			
Advances, deposits and other receivables	6	7,729,581	6,171,871
Cash at bank	7	21,366,961	17,243,601
Cash in hand		55,000	55,000
		29,151,542	23,470,472
TOTAL ASSETS		30,707,050	25,275,216
FUNDS AND LIABILITIES			
General Funds			
Balance brought forward		15,318,028	14,525,045
Surplus for the year		1,626,266	792,983
		16,944,294	15,318,028
Specific purpose funds	8	12,382,892	8,851,816
TOTAL FUNDS		29,327,186	24,169,844
NON-CURRENT LIABILITIES			
Provision for gratuity	9	877,550	695,980
CURRENT LIABILITIES			
Creditors, accrued and other liabilities	10	502,314	409,392
TOTAL LIABILITIES		1,379,864	1,105,372
TOTAL FUNDS AND LIABILITIES		30,707,050	25,275,216

The annexed notes from 1 to 15 form an integral part of these financial statements.


FINANCE SECRETARY


GENERAL SECRETARY

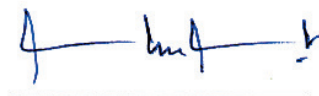

PRESIDENT


CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2024

	Note	-----CSS Project-----		-----Internal-----	
		2024	2023	2024	2023
-----Rupees-----					
INCOME					
From Sialkot chamber of commerce & industry (SCCI)	11	-	-	4,246,159	3,271,907
Membership and certificate fee		-	-	344,345	226,750
Bank profit		490,426	524,516	1,218,892	752,832
Funds received from Punjab education foundation (PEF)		4,636,524	5,415,566	-	-
Loss/Gain on disposal of fixed assets		-	-	(29,508)	-
Funds received from donors		9,587,500	5,303,900	-	-
		14,714,450	11,243,982	5,779,888	4,251,489
EXPENDITURES					
Project Expense	12	9,336,156	8,183,569	-	-
Gross surplus of income over expenses		5,378,294	3,060,413	5,779,888	4,251,489
Administrative Expenses					
Staff salaries and benefits		-	-	3,350,534	2,773,990
Printing , stationery and publications		4,630	9,000	49,270	84,220
Supplies for schools		122,636	176,075	-	-
Communications & utilities		226,786	164,822	119,000	100,710
Travelling and conveyance		3,000	8,000	4,480	-
Repair and maintenance		368,405	599,816	156,100	127,707
POL for vehicles		829,621	544,561	91,628	55,479
Insurance		-	-	11,436	21,703
Auditors' remuneration		-	-	42,000	42,000
Entertainment		-	-	43,097	62,436
Legal and professional charges		48,500	28,500	-	-
Fees & subscription		-	-	1,000	-
Bank Charges		74,724	80,533	153,560	108,338
Annual renewal fee of website		-	-	20,581	15,917
Miscellaneous		20,639	19,188	71,085	29,745
Depreciation		148,277	159,631	39,851	36,261
		1,847,218	1,790,126	4,153,622	3,458,506
Surplus / (Deficit) for the year transferred to Statement of financial position		3,531,076	1,270,287	1,626,266	792,983

The annexed notes from 1 to 15 form an integral part of these financial statements.


FINANCE SECRETARY


GENERAL SECRETARY


PRESIDENT

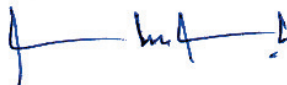
CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	CSDO School System Project Fund	Total Fund
	-----Rupees-----		
Fund balance as at June 30, 2022	14,525,045	7,581,530	22,106,574
Surplus / (Deficit) for the year ended June 30, 2023	792,983	1,270,287	2,063,270
Fund balance as at June 30, 2023	15,318,028	8,851,817	24,169,844
Surplus / (Deficit) for the year ended June 30, 2024	1,626,266	3,531,076	5,157,342
Fund balance as at June 30, 2024	16,944,294	12,382,894	29,327,186

The annexed notes from 1 to 15 form an integral part of these financial statements.



FINANCE SECRETARY



GENERAL SECRETARY



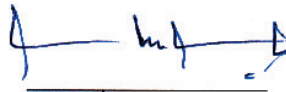
PRESIDENT

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

Note	2024	2023
	-----Rupees-----	
Deficit/Surplus for the year	1,626,266	792,983
Adjustments for:		
Depreciation	39,851	36,261
Profit on deposits	(1,218,892)	(752,832)
Loss/(Gain) on sale of fixed assets	29,508	-
	<u>(1,149,533)</u>	<u>(716,571)</u>
Cash flow before working capital changes	476,733	76,412
Working capital changes:		
Decrease in advances, deposits, and other receivables	(1,557,710)	(3,035,891)
(Decrease)/Increase in provision for gratuity	181,570	338,730
(Decrease)/Increase in accrued expenses	92,922	(301,568)
Total cash inflow from working capital changes	<u>(1,283,218)</u>	<u>(2,998,729)</u>
Net cash inflow/(outflow) from operating activities	(806,485)	(2,922,317)
<u>Cash flow from investing activities</u>		
Long term security deposits	314,000	(284,000)
Proceed from sale of fixed asset	18,100	-
Additions in property, plant and equipment	(300,500)	(305,600)
Net cash Inflow from investing activities	<u>31,600</u>	<u>(589,600)</u>
<u>Cash flow from financing activities</u>		
CSDO school system (CSS) project	3,679,353	1,429,918
Profit on deposits	1,218,892	752,832
Net cash inflow from investing activities	<u>4,898,245</u>	<u>2,182,750</u>
Net increase in cash and cash equivalents	4,123,360	(1,329,167)
Cash and cash equivalents at the beginning of the year	<u>17,298,601</u>	<u>18,627,768</u>
Cash and cash equivalents at the end of the year	<u><u>21,421,961</u></u>	<u><u>17,298,601</u></u>

The annexed notes from 1 to 15 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, 2024**

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 agencies.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The approved accounting and reporting standards applicable in Pakistan comprise of: International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB). Accounting Standard for Not for Profit Organizations (Accounting Standard for NPOs) issued by the Institute of Chartered Accountants of Pakistan.

3. 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.

3.1 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.

3.2 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 accounting.

3.3 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 conditions.

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.

3.4 Revenue Recognition

Income have been recognized on accrual basis.

**CHILD AND SOCIAL DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

3.5 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 2024.

3.6 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.

3.7 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, 2024

4. PROPERTY, PLANT AND EQUIPMENT

Particulars	Rupees										
	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	
Cost as at June 30, 2023	822,190	192,412	1,096	3,226	67,200	18,250	1,545,175	883,590	948,700	4,481,839	
Additions	233,500	67,000	-	-	-	-	-	-	-	300,500	
Disposals	(18,200)	-	-	-	-	-	(161,500)	-	-	(179,700)	
Cost as at June 30, 2024	1,037,490	259,412	1,096	3,226	67,200	18,250	1,383,675	883,590	948,700	4,602,639	
Depreciation	10%	10%	10%	10%	20%	33%	10%	10%	20%	-	
Depreciation rates	575,748	150,539	607	2,831	52,036	17,567	1,181,596	459,946	612,225	3,053,095	
Balance as at July 01, 2023	(5,583)	-	-	-	-	-	(126,509)	-	-	(132,092)	
Disposals	28,371	8,134	49	40	3,033	226	38,617	42,364	67,295	188,128	
Depreciation	598,536	158,673	656	2,871	55,069	17,793	1,093,704	502,310	679,520	3,109,132	
Balance as at June 30, 2024	438,954	100,739	440	355	12,131	457	289,971	381,280	269,180	1,493,508	
Carrying amount as at June 30, 2024	246,442	41,873	489	395	15,164	683	363,579	423,644	336,475	1,428,744	
Carrying amount as at June 30, 2023											

Depreciation charge for the year has been allocated as under:

	2024	2023
Internal	39,851	36,261
CSS Project	148,277	159,631
	<u>188,128</u>	<u>195,892</u>

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2024

4. PROPERTY, PLANT AND EQUIPMENT

Particulars	Tangible Assets				Intangible Computer Software	Assets for CSS Project			Total	
	Office equipment	Furniture and fixture	Electric Installation	Books & Periodicals		Vehicles	Office equipment	Furniture and fixture		Vehicles
Cost as at June 30, 2022	822,190	192,412	1,096	3,226	67,200	1,545,175	577,990	948,700	4,176,239	
Additions	-	-	-	-	-	-	305,600	-	305,600	
Disposals	-	-	-	-	-	-	-	-	-	
Depreciation	822,190	192,412	1,096	3,226	67,200	1,545,175	883,590	948,700	4,481,839	
Depreciation rates	10%	10%	10%	10%	20%	10%	10%	20%	20%	
Balance as at July 01, 2022	548,366	145,886	553	2,787	48,245	1,141,198	424,832	528,106	2,857,203	
Disposals	-	-	-	-	-	-	-	-	-	
Depreciation	27,382	4,653	54	44	3,791	40,398	35,114	84,119	195,892	
Balance as at June 30, 2023	575,748	150,539	607	2,831	52,036	1,181,596	459,946	612,225	3,053,095	
Carrying amount as at June 30, 2023	246,442	41,873	489	395	15,164	363,579	423,644	336,475	1,428,744	

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

	Note	2024	2023
		-----Rupees-----	
5. LONG TERM SECURITY DEPOSIT			
Internal-Against fuel		15,000	15,000
CSS project - Building security		47,000	361,000
		<u>62,000</u>	<u>376,000</u>
6. ADVANCES, DEPOSITS AND OTHER RECEIVABLES			
Prepaid expenses		5,395	15,712
Advances to employees - Internal		320,000	-
Receivable from SCCI		7,078,831	6,033,696
Profit on TDRs		325,355	122,463
		<u>7,729,581</u>	<u>6,171,871</u>
7. CASH AT BANK			
Internal:			
Al baraka bank limited		4,244,800	294,171
CSS:			
Al baraka bank limited		1,436,322	2,085,819
Bank of Punjab		3,108,908	1,182,829
Al baraka bank limited		1,186,876	3,154,326
		<u>9,976,906</u>	<u>6,717,145</u>
FIXED DEPOSIT ACCOUNTS:			
Internal:			
Al baraka bank limited		11,390,055	10,526,455
TOTAL		<u>21,366,961</u>	<u>17,243,601</u>
8. SPECIFIC PURPOSE FUNDS			
CSDO school system (CSS) project	8.1	12,382,892	8,851,816
		<u>12,382,892</u>	<u>8,851,816</u>

8.1 CSDO school system (CSS) project

Fund name	Balance as at July 01, 2023	Receipts	(Utilization)	Balance as at June 30, 2024
-----Rupees-----				
CSS (In-Kind-fixed assets)	237,845	-	(148,277)	89,569
CSS (In-Cash)	8,613,971	14,714,450	(11,035,097)	12,293,324
TOTAL	<u>8,851,817</u>	<u>14,714,450</u>	<u>(11,183,374)</u>	<u>12,382,892</u>

8.1.1 This project is being funded by Punjab education foundation (PEF) and other local.

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

9. PROVISION FOR GRATUITY		
Opening	695,980	357,250
Add: Provision for the year -Internal	181,570	338,730
-CSS	67,571	57,809
	945,121	753,789
Less: Gratuity paid/adjusted during the year		
-CSS	(67,571)	(57,809)
Closing	877,550	695,980
10. CREDITORS, ACCRUED AND OTHER LIABILITIES		
Audit fee payable	42,000	42,000
Accrued expenses - CSS	460,314	366,036
Other payable	-	1,356
	502,314	409,392
11. FROM SIALKOT CHAMBER OF COMMERCE & INDUSTRY (SCCI)		
Funds from EDF	717,131	3,271,907
Funds from SCCI	3,529,028	-
	4,246,159	3,271,907
12. PROJECT EXPENSE		
Staff salary	1,347,006	1,109,137
Gratuity	67,571	57,809
Communication allowance	19,200	22,600
Part time sweepers	392,193	369,333
Stipend for teachers	5,152,206	4,553,979
Rent for schools & field	2,267,030	1,979,419
Events	9,800	13,690
Welfare of staff	81,150	77,602
	9,336,156	8,183,569

13. DATE OF AUTHORIZATION

These financial statements have been authorized for issue on 11-09-2024 in a meeting of Executive Body.

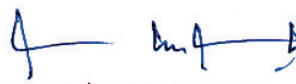
14. CORRESPONDING FIGURES

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.

15. GENERAL

Figures have been rounded off to the nearest rupee.


FINANCE SECRETARY


GENERAL SECRETARY


PRESIDENT

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