



CHILD & SOCIAL DEVELOPMENT ORGANIZATION



ANNUAL REPORT 2021-22



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..

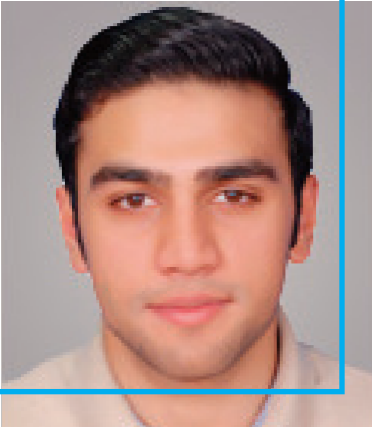


Shahid Raza
(2016-2018)
&
(2018-2020)
M/s: Madrigal Sports
(Pvt.) Ltd.

OFFICE BEARERS 2020-22



Shahid Raza
President



Wahub Jahangir
Senior Vice President



Ateeq-ur-Rehman Soni
Vice President



M. Umer Mir
General Secretary



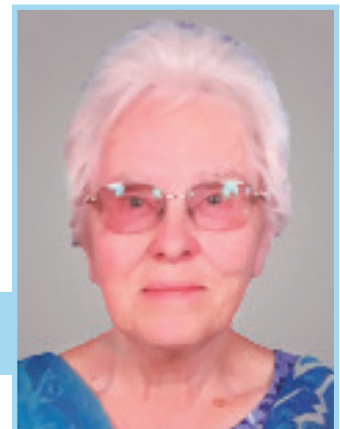
Ejaz Ghauree
Joint Secretary



Tahir Nadeem
Finance Secretary



Danish Abid
Press Secretary

EXECUTIVE BODY MEMBERS 2020-22**Dr. Khurram Anwar****Sh. Abdul Waheed Sandal****Adnan Yousaf****Dr. Mariam Nouman****Fazal Jilani****Majid Raza Bhutta****Major (R) Mansoor Ahmed****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.

Mian Imran Akbar

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

Philanthropy

**YOU ARE NOW A
HIGH IMPACT
PHILANTHROPIST**

“A Man’s true wealth is the good he does in this world.”



Members of the Sialkot Chamber of Commerce & Industry



Al-Nisa Welfare Foundation



Sigma Shoes (Pvt.) Ltd.



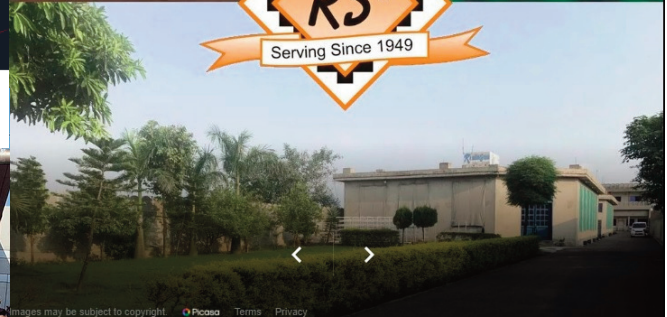
Mrs. Anita Khawaja & her Children



Remington Sports (Pvt.) Ltd.



Sialkot International Airport 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 2021-2022 are as follows:

- More than 1000 students are getting free of cost education in 7 schools of CSDO established in slum areas of Sialkot.
- Around 112 students at CSDO School System passed the exams and the remaining promoted in the next classes.
- The mega event of assessing the student i.e. Quality Assurance Test was conducted by PEF in the premises of schools as per instructions of Punjab Education Foundation.
- Schools passed Quality Assurance Test 2022 conducted by PEF through National Testing Service (NTS).
- As per instructions of Government Nazra classes for each grade have been started in the school.
- Celebrated different international, national and religious days to inculcate their significance in children.
- Special assembly programs comprising Namaz, Hadees, Seerah including other informational topics were introduced in Schools to raise the level of knowledge in students.
- Special Personality Grooming sessions based on Quran and Sunnah have been initiated to raise the level of knowledge in students. Prizes are distributed to keep the interest of students.
- Polio awareness sessions were arranged in CSDO School System to make the students aware of its dangers.





- Celebrated Global hands washing day to inculcate the importance of washing hands properly with the collaboration of Punjab Intermediate Cities Improvement Program (PICIIP) who is aiming to improve quality of life of residents of specific cities of Punjab.
- 'Corona & 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 Schools submitted anti dengue activities in Anti-Dengue App, launched by Government of Punjab through PMDFC on daily basis. The problems raised during submission of activities are being dealt carefully from the office.
- The students of University of Sialkot visited CSDO School System Talwara Mughlan.
- Specially designed learning based fun activities were introduced for Montessori Section.
- 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.
- Parent teacher meetings were organized in schools to highlight the importance of education and the future of children.
- CSDO ensured the attendance of teachers in teacher training sessions organized by CPDP Department of Punjab Education Foundation (PEF).
- CSDO conducted One week Teachers training Session for teachers of CSDO schools to raise their capacities and potential.
- CSDO was able to get membership of Pakistan Center of Philanthropy (PCP) successfully.
- CSDO got tax exemption from FBR under clause (36) of section 2 of the income tax ordinance, 2001(XLIX of 2001).
- CSDO distributed sweaters, shoes ,uniforms and socks amongst the students of CSDO Schools with the help of donation from worthy members.
- 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, Sialkot International Airport , Sigma Shoes private Ltd, Mrs. Anita Khawaja and her children, Al-Nisa Welfare Foundation, Remington Sports (Pvt.) Ltd. 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



Q1: Write the first three numbers of the

Q2: solve the folk

1: $2 \times 2 = 4$
 $3 \times 3 = 9$
 $4 \times 4 = 16$
 $5 \times 5 = 25$
 $6 \times 6 = 36$
 $7 \times 7 = 49$
 $8 \times 8 = 64$
 $9 \times 9 = 81$

Q3: solve the fol

28 kg
31 kg
28 kg

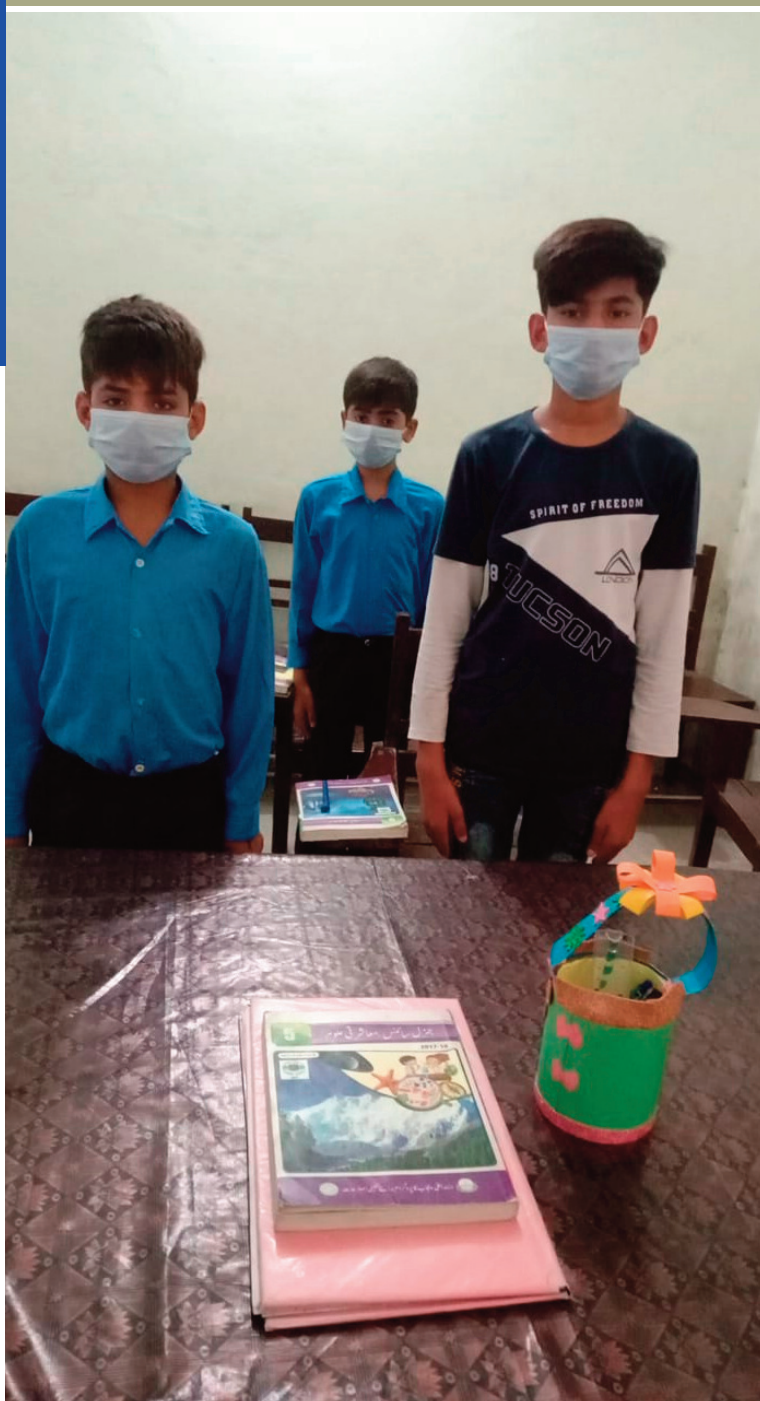
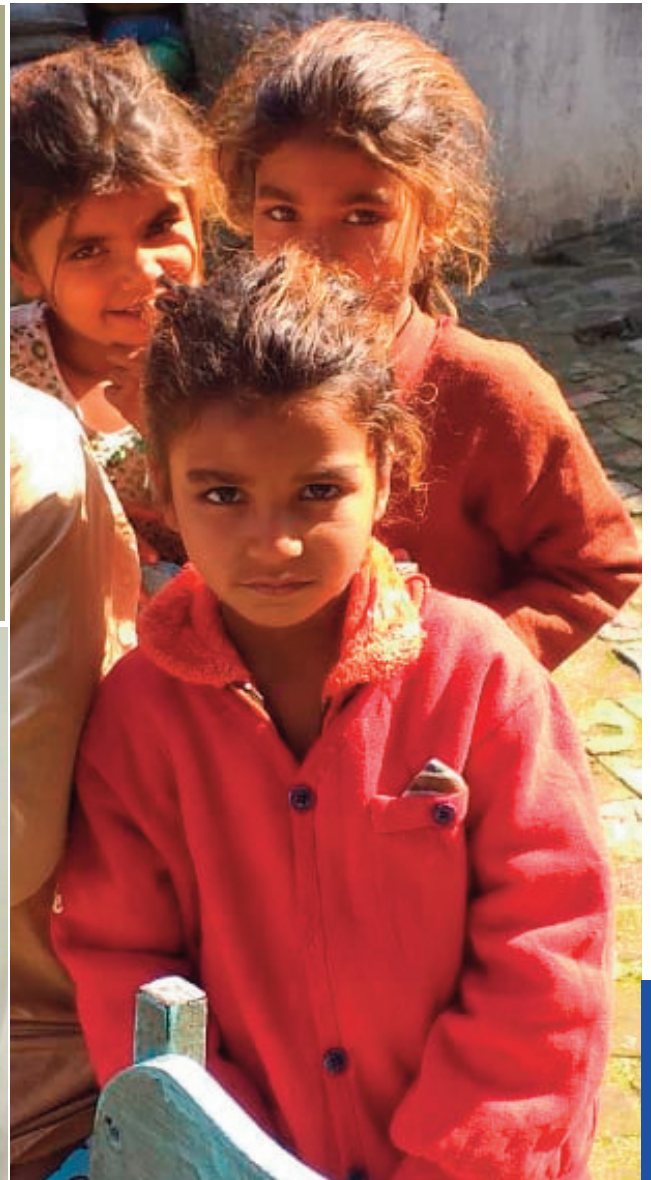
Q4: ...

Remember numbers 10.

1
2
3
4
5
6
7
8
9
10

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	106	52	158
2	CSDO School System Gurhi Malian		174	48	222
3	CSDO School System Talwara Mughalan		80	49	129
4	CSDO School System Gohadpur		67	49	116
5	CSDO School System Ramgarha		47	51	98
6	CSDO School System Peerochak	Daska	64	98	162
7	CSDO School System Jharianwala	Sambrial	75	35	110
			613	382	995



CELEBRATION OF INDEPENDENCE DAY

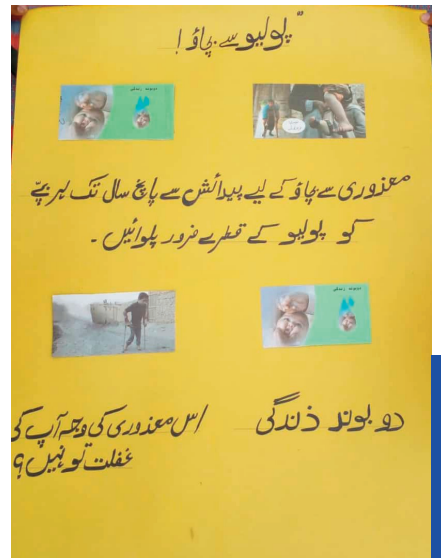
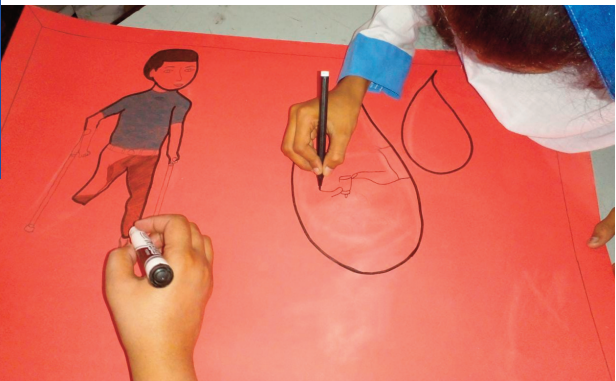
CSDO celebrated Pakistan Independence Day on 14th August in its all schools. Students participated in different tableau, mili nagmas and other performances.



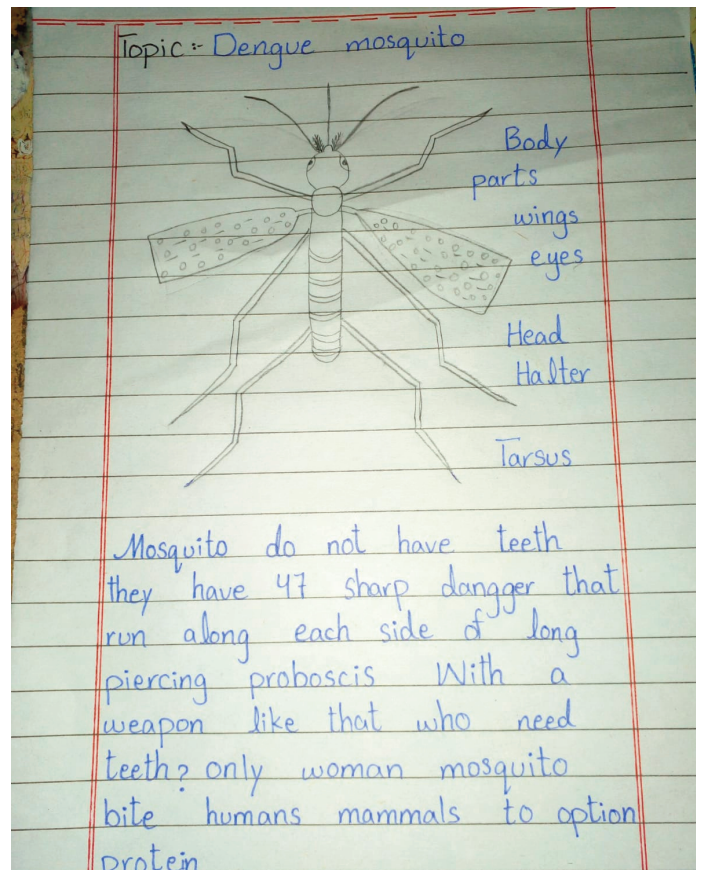
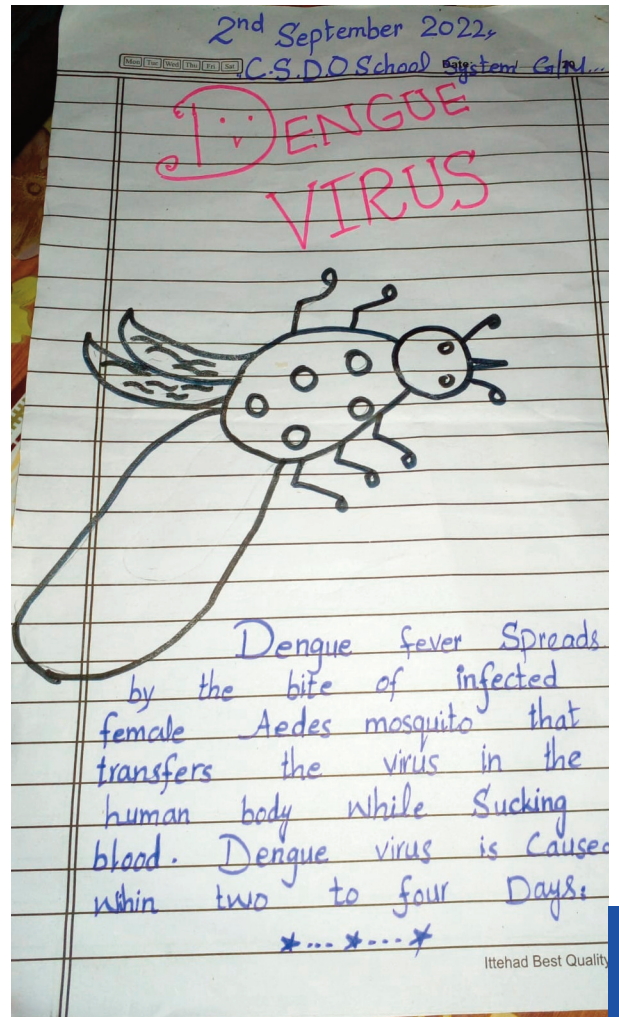
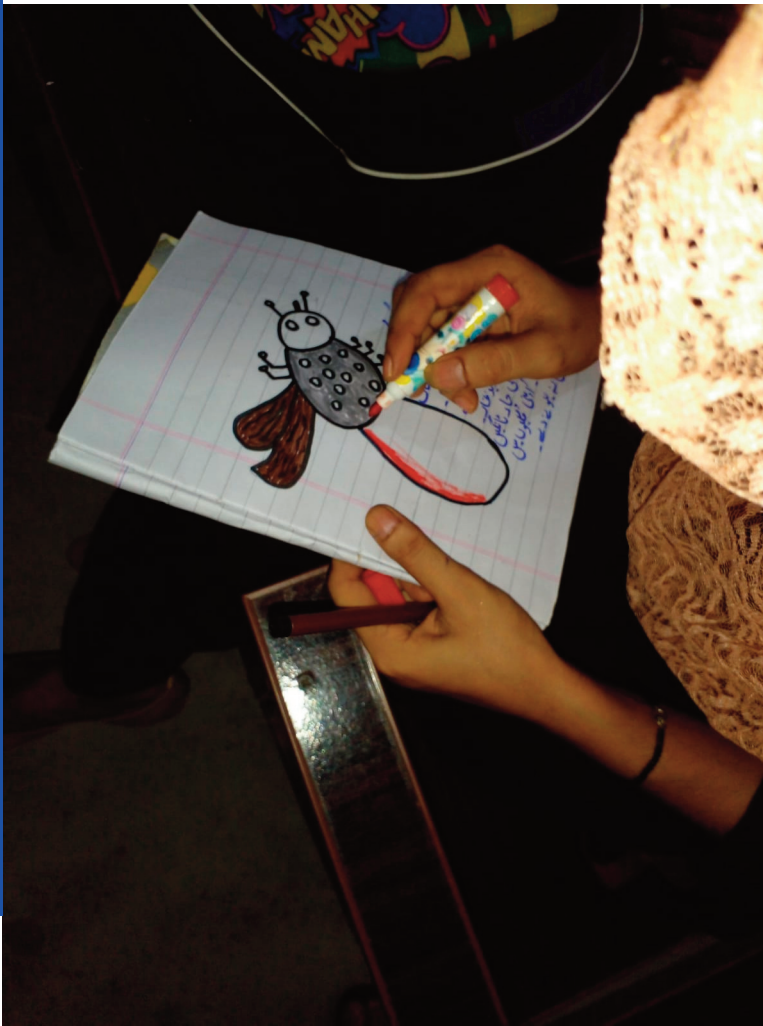
BOOKS DISTRIBUTION



Awareness on Eradication of Polio



ANTI DENGUE CAMPAIGN



Global Hand Washing Day



Extra Curricular Activities



Donation of School Uniform & Shoes

Donation for School Uniforms, Sweater, Shoes and Socks was collected in Annual General Body Meeting 2021. Following members contributed for the cause:

- Mr. Shahid Raza
- Mr. Muhammad Umer Mir
- Mr. Hafiz Junaid
- Mr. Waseem Lodhi
- Mr. Jarrar Hussain Awan
- Khawaja Masud Akhtar
- Mr. Ameen Ahsan
- Mrs. Anita Khawaja
- Mr. Wahub Jahangir
- Mr. Qasim Malik
- Mr. Ahmed Imtiaz Khan





TEACHERS' TRAINING

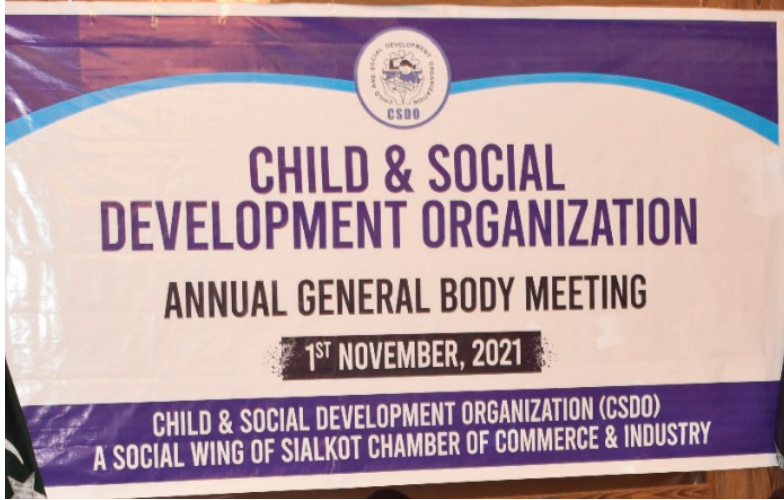


EXECUTIVE BODY MEMBERS' MEETINGS



ANNUAL GENERAL BODY MEETING

Annual General Body Meeting of CSDO was held in November, 2021. Mr. Shahid Raza, President, Child & Social Development Organization presided over the meeting. Along-with General Body Members, Office Bearers & Executive Committee of SCCI were also invited as special invitees.





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 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.



Distribution of Shin Guards donated by Tempo Enterprises



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

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 2021-22



INDEPENDENT AUDITORS' REPORT**To the members of CHILD AND SOCIAL DEVELOPMENT ORGANISATION****Report on the Audit of the Financial Statements****Opinion**

We have audited the annexed financial statements of **CHILD AND SOCIAL DEVELOPMENT ORGANISATION**, which comprise the statement of financial position as at **June 30, 2022**, and the statement of income and expenditure, the statement of changes in fund, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of income and expenditure, the statement of changes in fund and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at **June 30, 2022** and of the surplus, the changes in fund and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the 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 other 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 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.

UDIN: AR202210237oHuj7I1hq

1st Floor PRGMEA House, Opposite Anwar Club, Paris Road, Sialkot - Pakistan.
Tel: (+92-52) 4295194, 4295195 E-mail: sialkot@pkf.com.pk Web: www.pkf.com.pk

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

PKF F.R.A.N.T.S. Chartered Accountants is a member firm of the PKF International Limited Network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



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 Committee and Members for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Executive Committee is responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs 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.

UDIN: AR202210237oHuj7I1hq



- 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- the statement of financial position, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is Mr. Zulfiqar Ahmed Nasir, FCA.

UDIN: AR202210237oHuj7I1hq

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



Sialkot

Date: Oct 05, 2022

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2022

Note	-----CSS Project-----		-----Internal-----		
	2022	2021	2022	2021	
-----Rupees-----					
INCOME					
From Sialkot chamber of commerce & industry (SCCI)	11.	-	-	2,920,538	3,073,180
Membership and certificate fee		-	-	300,137	425,644
Bank profit		235,080	284,652	480,064	224,271
Funds received from Punjab education foundation (PEF)		4,952,805	3,174,670	-	-
Loss/Gain on disposal of fixed assets		-	-	(5,273)	(1,282)
Funds received from donors		6,190,100	3,611,400	-	-
		11,377,985	7,070,722	3,695,466	3,721,813
EXPENDITURES					
Project Expense	12.	9,495,790	5,784,579	-	-
Gross surplus of income over expenses		1,882,195	1,286,143	3,695,466	3,721,813
Administrative Expenses					
Staff salaries and benefits		-	-	2,457,038	1,898,887
Printing, stationery and publications		19,890	-	101,525	27,265
Supplies for schools		159,940	21,505	-	-
Communications & utilities		152,023	55,614	83,740	64,871
Travelling and conveyance		12,000	13,500	-	5,500
Repair and maintenance		182,150	108,029	85,150	48,165
POL for vehicles		331,484	220,186	32,839	28,298
Insurance		-	-	19,356	19,152
Auditors' remuneration		-	-	35,000	35,000
Entertainment		-	-	35,600	44,265
Legal and professional charges		17,500	17,500	-	309,450
Fees & subscription		-	-	3,000	3,000
Bank Charges		37,220	35,886	58,267	34,569
Annual renewal fee of website		-	-	12,496	22,221
Miscellaneous		9,755	7,170	33,594	26,947
Depreciation		167,052	200,218	42,707	44,493
		1,089,014	679,608	3,000,312	2,612,082
Surplus / (Deficit) for the year transferred to Statement of financial position		793,181	606,535	695,154	1,109,730

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

FINANCE SECRETARY

GENERAL SECRETARY

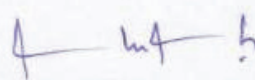
PRESIDENT

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2022

	Note	2022 -----Rupees-----	2021
NON-CURRENT ASSETS			
Property, plant and equipment	4	1,319,036	1,523,568
Long term security deposit	5	92,000	269,500
		1,411,036	1,793,068
CURRENT ASSETS			
Advances, deposits and other receivables	6	3,135,980	3,445,582
Cash at bank	7	18,572,768	15,946,682
Cash in hand		55,000	55,000
		21,763,748	19,447,265
TOTAL ASSETS		23,174,784	21,240,333
FUNDS AND LIABILITIES			
General Funds			
Balance brought forward		13,829,891	12,419,340
Surplus for the year		695,154	1,109,730
Transfer for IEP Funds		-	300,821
		14,525,045	13,829,891
Specific purpose funds	8	7,581,530	6,788,349
TOTAL FUNDS		22,106,574	20,618,240
NON-CURRENT LIABILITIES			
Provision for gratuity	9.	357,250	265,060
CURRENT LIABILITIES			
Creditors, accrued and other liabilities	10	710,960	357,033
TOTAL LIABILITIES		1,068,210	622,093
TOTAL FUNDS AND LIABILITIES		23,174,784	21,240,333

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, 2022

	General Fund	CSDO School System Project Fund	Inclusive Education Program Fund	Total Fund
	-----Rupees-----			
Fund balance as at June 30, 2020	12,419,340	6,181,814	300,821	18,901,976
Surplus / (Deficit) for the year ended June 30, 2021	1,109,730	606,535	-	1,716,265
Transfer From Specific purpose to restricted fund	300,821	-	(300,821)	-
Fund balance as at June 30, 2021	13,829,891	6,788,349	-	20,618,240
Surplus / (Deficit) for the year ended June 30, 2022	695,154	793,181	-	1,488,334
Fund balance as at June 30, 2022	14,525,045	7,581,530	-	22,106,574

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, 2022**

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
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

Note	2022	2021
	-----Rupees-----	
Deficit/Surplus for the year	695,154	1,109,730
Adjustments for:		
Depreciation	42,707	44,493
Profit on deposits	(480,064)	(284,652)
Loss/(Gain) on sale of fixed assets	5,273	1,282
	(432,084)	(238,877)
Cash flow before working capital changes	263,070	870,854
Working capital changes:		
Decrease in advances, deposits, and other receivables	309,602	(3,433,042)
(Decrease)/Increase in provision for gratuity	92,190	32,898
(Decrease)/Increase in accrued expenses	353,927	(526,144)
Total cash inflow from working capital changes	755,719	(3,926,288)
Net cash inflow/(outflow) from operating activities	1,018,788	(3,055,434)
<u>Cash flow from investing activities</u>		
Long term security deposits	177,500	132,000
Proceed from sale of fixed asset	10,700	24,500
Additions in property, plant and equipment	(21,200)	(47,700)
Net cash Inflow from investing activities	167,000	108,800
<u>Cash flow from financing activities</u>		
CSDO school system (CSS) project	960,233	806,752
Profit on deposits	480,064	284,652
Net cash inflow from investing activities	1,440,297	1,091,404
Net increase in cash and cash equivalents	2,626,086	(1,855,231)
Cash and cash equivalents at the beginning of the year	16,001,682	17,856,913
Cash and cash equivalents at the end of the year	18,627,768	16,001,682

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, 2022

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 2022

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, 2022

4. 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		
Cost as at June 30, 2021	825,390	197,997	1,096	3,226	67,200	18,250	1,545,175	577,990	948,700	4,185,024		
Additions	21,200	-	-	-	-	-	-	-	-	21,200		
Disposals	(24,400)	(5,585)	-	-	-	-	-	-	-	(29,985)		
	822,190	192,412	1,096	3,226	67,200	18,250	1,545,175	577,990	948,700	4,176,239		
Depreciation												
Depreciation rates	10%	10%	10%	10%	20%	33%	10%	10%	20%			
Balance as at July 01, 2021	526,255	144,653	493	2,738	43,506	16,727	1,096,312	407,814	422,958	2,661,456		
Disposals	(9,911)	(4,101)	-	-	-	-	-	-	-	(14,012)		
Depreciation	32,022	5,334	60	49	4,739	503	44,886	17,018	105,148	209,759		
Balance as at June 30, 2022	548,366	145,886	553	2,787	48,245	17,230	1,141,198	424,832	528,106	2,857,203		
Carrying amount as at June 30, 2022	273,824	46,526	543	439	18,955	1,020	403,977	153,158	420,594	1,319,036		
Carrying amount as at June 30, 2021	299,135	53,344	603	488	23,694	1,523	448,863	170,176	525,742	1,523,568		

Depreciation charge for the year has been allocated as under:

Internal
CSS Project

	2022	2021
	42,707	44,493
	167,052	200,218
	209,759	244,710

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

	Note	2022 -----Rupees-----	2021
5. LONG TERM SECURITY DEPOSIT			
Internal-Against fuel		15,000	15,000
CSS project - Building security		77,000	254,500
		<u>92,000</u>	<u>269,500</u>
6. ADVANCES, DEPOSITS AND OTHER RECEIVABLES			
Prepaid expenses		13,559	12,402
Advances to employees - Internal		110,000	350,000
Advances to employees - CSS		-	10,000
Receivable from SCCI		2,920,538	3,073,180
Profit on TDRs		91,883	-
		<u>3,135,980</u>	<u>3,445,582</u>
7. CASH AT BANK			
Internal:			
Al baraka bank limited		1,496,163	3,225,856
CSS:			
Al baraka bank limited		3,447,673	2,768,992
Standard chartered bank limited		-	465,550
Bank of Punjab		2,558,321	2,713,141
Al baraka bank limited		1,158,070	17
		<u>8,660,227</u>	<u>9,173,555</u>
FIXED DEPOSIT ACCOUNTS:			
Internal:			
Al baraka bank limited		9,912,541	6,773,127
		<u>18,572,768</u>	<u>15,946,682</u>
TOTAL			
8. SPECIFIC PURPOSE FUNDS			
CSDO school system (CSS) project	8.1	7,581,530	6,788,349
		<u>7,581,530</u>	<u>6,788,349</u>

8.1 CSDO school system (CSS) project

Fund name	Balance as at July 01, 2021	Receipts	(Utilization)	Balance as at June 30, 2022
	-----Rupees-----			
CSS (In-Kind-fixed assets)	258,928	-	(167,052)	91,876
CSS (In-Cash)	6,529,420	11,377,985	(10,417,752)	7,489,653
TOTAL	6,788,349	11,377,985	(10,584,804)	7,581,530

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, 2022

4. 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	
Cost as at June 30, 2020	834,590	197,997	1,096	3,226	67,200	18,250	1,545,175	577,990	948,700	4,194,224	
Additions	47,700	-	-	-	-	-	-	-	-	47,700	
Disposals	(56,900)	-	-	-	-	-	-	-	-	(56,900)	
	825,390	197,997	1,096	3,226	67,200	18,250	1,545,175	577,990	948,700	4,185,024	
Depreciation											
Depreciation rates	10%	10%	10%	10%	20%	33%	10%	10%	20%		
Balance as at July 01, 2020	525,602	138,726	426	2,684	37,582	15,977	1,046,438	388,905	291,523	2,447,863	
Disposals	(31,118)	-	-	-	-	-	-	-	-	(31,118)	
Depreciation	31,771	5,927	67	54	5,924	750	49,874	18,909	131,435	244,710	
Balance as at June 30, 2021	526,255	144,653	493	2,738	43,506	16,727	1,096,312	407,814	422,958	2,661,456	
Carrying amount as at June 30, 2021	299,135	53,344	603	488	23,694	1,523	448,863	170,176	525,742	1,523,568	
Carrying amount as at June 30, 2020	308,988	59,271	670	542	29,618	2,273	498,737	189,085	657,177	1,746,361	

2021 2020
-----Rupees-----

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

	44,493	48,472
Internal	200,218	240,719
CSS Project	244,710	289,191

CHILD AND SOCIAL DEVELOPMENT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

9. PROVISION FOR GRATUITY		
Opening	265,060	232,162
Add: Provision for the year -Internal	92,190	83,970
-CSS	56,179	-
	<u>413,429</u>	<u>316,132</u>
Less: Gratuity paid/adjusted during the year		
-CSS	(56,179)	(51,072)
Closing	<u>357,250</u>	<u>265,060</u>
10. CREDITORS, ACCRUED AND OTHER LIABILITIES		
Audit fee payable	36,750	36,750
Accrued expenses - Internal	302,767	17,472
Accrued expenses - CSS	371,443	302,811
	<u>710,960</u>	<u>357,033</u>
11. FROM SIALKOT CHAMBER OF COMMERCE & INDUSTRY (SCCI)		
Funds from EDF	2,920,538	-
Funds from SCCI	-	3,073,180
	<u>2,920,538</u>	<u>3,073,180</u>
12. PROJECT EXPENSE		
Staff salary	849,042	854,040
Gratuity	56,179	51,072
Communication allowance	19,200	24,200
Part time sweepers	338,059	326,000
Stipend for teachers	4,002,809	2,913,930
Rent for schools & field	1,851,182	1,615,337
Training of teachers and professional staff	5,280	-
Welfare of staff	2,374,039	-
	<u>9,495,790</u>	<u>5,784,579</u>

13. DATE OF AUTHORIZATION

These financial statements have been authorized for issue on 29 Aug, 2022 in a meeting of Executive Body.

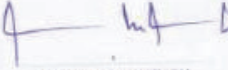
14. CORRESPONDING FIGURES

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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