
**SOCIETY FOR CONSERVATION AND
PROTECTION OF ENVIRONMENT
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
DECEMBER 31, 2011**



S.M. SUHAIL & CO.
Chartered Accountants



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Chartered Accountants

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AUDITORS' REPORT TO MANAGEMENT COMMITTEE

We have audited the annexed balance sheet of **SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT** (hereinafter referred as "the Society") as at December 31, 2011 and the related income and expenditure account, statement of comprehensive income, statement of changes in general fund, cash flow statement together with the notes forming part thereof (hereinafter referred as the "financial statements") for the year then ended.

It is the responsibility of the management of the Society to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the approved accounting standards as applicable in Pakistan. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards as applicable in Pakistan. Those standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. Our audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as, evaluating the overall financial statements presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion these financial statements presents fairly in all material respects the financial position of the Society as at December 31, 2011 and of its deficit and cash flows for the year then ended in accordance with the approved accounting standards as applicable in Pakistan.

S.M. Suhail & Co.

S.M. Suhail & Co.
Chartered Accountants
Karachi.

Dated: May 06, 2012

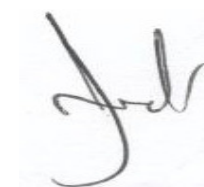
SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Balance Sheet
as at December 31, 2011

ASSETS	Note	2011	2010
		(all amounts in PKR)	
Non-Current Assets			
Property and equipment	5	3,203,404	3,933,645
Long term deposits	6	323,416	263,416
Total Non-Current Assets		3,526,820	4,197,061
Current Assets			
Loan, advances and other receivables	7	4,706,673	4,512,222
Cash and bank balances	8	11,426,022	8,315,592
Total Current Assets		16,132,695	12,827,814
TOTAL ASSETS		19,659,515	17,024,875
GENERAL FUND AND LIABILITIES			
General Fund			
General fund		(478,631)	2,208,417
Deficit of income over expenditure for the year		(2,862,643)	(2,687,048)
Total General Fund		(3,341,274)	(478,631)
Current Liabilities			
Deferred income related to projects	9	10,551,974	6,628,653
Total Current Liabilities		10,551,974	6,628,653
Current Liabilities			
Accrued and other liabilities	10	12,448,815	10,874,853
Total Current Liabilities		12,448,815	10,874,853
Contingencies	11	-	-
TOTAL GENERAL FUND AND LIABILITIES		19,659,515	17,024,875

The annexed notes from 1 to 16 form an integral part of these financial statements.



Chief Executive



Finance Secretary

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Income and Expenditure Account
for the year ended December 31, 2011

INCOME		2011	2010
	Note	(all amounts in PKR)	
Grants	12	54,378,418	39,953,174
Rental income		-	168,000
Exchange gain		154,285	-
Gain on disposal of assets		127,013	81,586
Total Income		54,659,716	40,202,760
EXPENDITURE			
Project expenditures / summery expenditures	13 & 14	57,522,359	42,889,808
Total Expenditure		57,522,359	42,889,808
Deficit Of Income Over Expenditure		(2,862,643)	(2,687,048)

The annexed notes from 1 to 16 form an integral part of these financial statements.



Chief Executive



Finance Secretary

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Statement of Comprehensive Income
for the year ended December 31, 2011

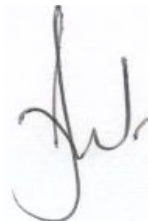
COMPREHENSIVE INCOME	2011	2010
	(all amounts in PKR)	
Deficit Of Income Over Expenditure	(2,862,643)	(2,687,048)
Other Comprehensive Income	-	-
Total Comprehensive Deficit For The Year	(2,862,643)	(2,687,048)

The annexed notes from 1 to 16 form an integral part of these financial statements.

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Chief Executive



Finance Secretary

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Cash Flow Statement
for the year ended December 31, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	2011	2010
	(all amounts in PKR)	
(Deficit) for the year	(2,862,643)	(2,677,294)
Adjustments for:		
Depreciation	722,254	772,664
(Loss) on disposal of assets	(127,013)	(81,586)
Operating Surplus Before Working Capital Changes	(2,267,402)	(1,986,216)
Changes in working capital		
(Increase) / decrease in current assets:		
Loan, advances and other receivables	(194,451)	(885,671)
Increase / (decrease) in current liabilities:		
Accrued and other liabilities	1,573,962	4,724,413
Total Changes In Working Capital	1,379,511	3,838,742
Net Cash (Outflow) / Inflow From Operating Activities	(887,891)	1,852,526
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(250,000)	(1,318,091)
Proceeds on sale of fixed assets	385,000	225,000
Net Cash Inflow / (Outflow) From Investing Activities	135,000	(1,093,091)
CASH FLOWS FROM FINANCING ACTIVITIES		
Deferred income related to projects	3,923,321	(3,266,770)
Long term deposits	(60,000)	(149,416)
Net Cash Inflow / (Outflow) From Financing Activities	3,863,321	(3,416,186)
Net increase / (decrease) in cash & bank balances (A+B+C)	3,110,430	(2,656,750)
Cash and bank balances at the beginning of the year	8,315,592	10,972,342
Cash and bank balances at the end of the year	11,426,022	8,315,592

The annexed notes from 1 to 16 form an integral part of these financial statements.



Chief Executive



Finance Secretary

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Statement of Changes in General Fund
for the year ended December 31, 2011

Particulars	(all amounts in PKR)		
	General Fund	Accumulated (Deficit)	Total
Balance as at January 1, 2009	2,099,320	109,097	2,208,417
Transfer of Deficit of income over expenditure to the general fund	109,097	(109,097)	-
Deficit of income over expenditure for the year	-	(2,687,048)	(2,687,048)
Balance as at December 31, 2010	2,208,417	(2,687,048)	(478,631)
Transfer of Deficit of income over expenditure to the general fund	(2,687,048)	2,687,048	-
Deficit of income over expenditure for the year	-	(2,862,643)	(2,862,643)
Balance as at December 31, 2011	(478,631)	(2,862,643)	(3,341,274)

The annexed notes from 1 to 16 form an integral part of these financial statements.

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Chief Executive



Finance Secretary

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note
1 **SOCIETY AND ITS OPERATIONS**

Society for Conservation and Protection of Environment (SCOPE) was established in April 1990 under the Societies Registration Act, 1860. The principle activity of SCOPE is to promote awareness to the general public about the protection of environment, risks and related hazards of polluted environment, preparation of environment reports, works on the solutions of environmental problems and providing assistance in establishing national environmental strategy. The SCOPE is a non government welfare society which performs activities on behalf of the donor agencies.

Note
2 **BASIS OF PREPARATION**

2.1 Statement of compliance

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of such International Financial Reporting Standards (IFRSs) issued by the Accounting Standards Board as are notified under Guideline for Accounting and Financial Reporting issued by the Institute of Chartered Accountants of Pakistan (ICAP). In case requirements differ, the provisions of or directives issued by ICAP shall prevail.

2.2 Basis of measurement

These financial statements have been prepared under the historical cost convention except as otherwise stated in the respective policies and notes given hereunder.

2.3 Financial and presentation currency

The financial statements are presented in Pak Rupees which is also The Society's functional currency and have been rounded off to the nearest of Rupee.


2.4 Use of estimates and judgments

The preparation of financial statements is in conformity with the Accounting and Financial Reporting Standards for Non-Government Organisation issued by the Institute of Chartered Accountants of Pakistan requiring management to make judgments, estimates and assumptions that affect the application of policies and reported amount of assets, liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Note
3 **STANDARDS, AMENDMENTS OR INTERPRETATIONS WHICH BECAME EFFECTIVE DURING THE YEAR**

During the year certain amendments to standards or new interpretations became effective during the year. However, the amendments or interpretations did not have material effect on the financial statements of The Society. 

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note
4 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

the significant accounting policies applied in the preparation of these financial statements are set out below and have been consistently applied to all years presented.

4.1 Property and equipment

Property and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Depreciation is charged to income and expenditure account under reducing balance method at rates specified in note 5.1 to these financial statements. Depreciation is charged on fixed assets from the date asset is available for intended use upto the date the asset is disposed off.

Normal repairs are charged to income and expenditure account as and when incurred, whereas major repairs and renewals are capitalized. Gain and losses on disposal of an item of property and equipment are taken to income and expenditure account currently.

4.2 Impairment

The carrying amount of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment of any asset or group of assets. If any such indication exists, the recoverable amount of such asset is estimated and impairment loss is recognised in the income and expenditure account.

4.3 Income recognition

Grants are recorded on accrual basis and taken into income except those relating to advance project, which are carried forward until the project commences.

Miscellaneous income is recognised on receipt basis.

4.4 Expenses

All expenses are recognised in the income and expenditure account on an accrual basis.

The cost of the projects comprises of the expenditures clearly identifiable as pertaining to projects together with allocable share of general expenses on the basis of receipt form the sponsor.

4.5 Provisions

Provisions are recognised in the balance sheet when a legal or constructive obligation as a result of past event, it is probable that an outflow of economic benefit.

4.6 Foreign Currencies transactions

Foreign currency transactions are translated into Pak Rupees at exchange rates prevailing on the date of transaction. All monetary assets and liabilities in foreign currencies at the reporting date are translated into Pak Rupees at the rates of exchange prevailing on the reporting date. Exchange differences, if any are include in income and expenditure account.

4.7 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand.

4.8 Transfer to general Fund

Deficit / Surplus of income over expenditure is transferred to general fund in the year in which it is approved.

4.9 Restricted Funds

These are funds which are not to be used in the current year for meeting operating expenses.



SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT

Notes to and forming part of these Financial Statements

for the year ended December 31, 2011

5 PROPERTY AND EQUIPMENT										
PARTICULARS	C O S T				D E P R E C I A T I O N				Book Value As at Dec 31, 2011	Rate %
	As at Jan 1, 2011	Addition	(Deletion)	As at Dec 31, 2011	Accumulated As at Jan 1, 2011	Adjustment	Charge for the year	Accumulated As at Dec 31, 2011		
	Furniture and fixture	327,600	135,000	-	462,600	43,648	-	39,078		
Vehicles	4,776,650	-	(780,000)	3,996,650	2,868,998	(522,013)	329,933	2,676,918	1,319,732	20
Air conditioner	284,000	-	-	284,000	11,833	-	27,217	39,050	244,950	10
Computer & allied equipments	1,777,458	115,000	-	1,892,458	743,592	-	282,425	1,026,017	866,441	25
Office equipment	339,440	-	-	339,440	67,232	-	27,221	94,453	244,987	10
Generator	168,000	-	-	168,000	4,200	-	16,380	20,580	147,420	10
2011	7,673,148	250,000	(780,000)	7,143,148	3,739,503	(522,013)	722,254	3,939,744	3,203,404	
2010	6,791,057	1,318,091	(436,000)	7,673,148	3,249,671	(292,586)	782,418	3,739,503	3,933,645	

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SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note		2011	2010
6	LONG TERM DEPOSITS	(all amounts in PKR)	
	Rent deposits	323,416	263,416
	Total Long Term Deposits	323,416	263,416
7	LOAN, ADVANCES AND OTHER RECEIVABLES		
	Loan and advances	117,831	395,908
	Receivables from donors	4,588,842	4,116,314
	Total Loan, Advances And Other Receivables	4,706,673	4,512,222
8	CASH AND BANK BALANCES		
	Cash in hand	65,409	68,176
	Cash at bank - current accounts	11,360,613	8,247,416
	Total Cash And Bank Balances	11,426,022	8,315,592
9	DEFERRED INCOME RELATED TO PROJECTS		
	Opening balance	6,628,653	9,895,423
	Grants received during the year	54,563,465	35,444,598
	Grants accrued during the year	3,820,904	1,241,806
		65,013,022	46,581,827
	Amortized for the year	54,398,038	39,953,174
	Unutilized grant returned to donor as per agreement	63,010	-
	Total Deferred Income Related To Projects	10,551,974	6,628,653
10	ACCRUED AND OTHER LIABILITIES		
	Accrued expenses	70,974	180,425
	Other liabilities	1,513,493	4,446,849
	Payable to management (note. 10.1)	10,864,348	6,247,579
	Total Accrued And Other Liabilities	12,448,815	10,874,853
10.1	The Society has obtained interest free unsecured loan from Management to meet cash flow problem and bridge finance projects. The loan is refundable on availability of the fund.		
11	CONTINGENCIES		
	On September 05, 2005 the Directorate of Intelligence & Investigation (Custom & Excise) detained a project vehicle and issued a show cause notice on the basis that the said vehicle was smuggled in to the country.		
	An appeal was filed with the Collector of Customs (Appeals), who issued an order declaring that there is no default on the part of the Society. Nevertheless Collector of Customs (Appeals) has refused to release the vehicle.		
	The Society through its legal advisor, Mr. Nadeem Ahmed Mirza, had challenged the above order before the Federal Tax Ombudsman and Appellate Tribunal Custom Excise and Sales Tax. The appeal is adjudicated in favor of the Society but till the date of signing the balance sheet, the said vehicle still in the possession of Directorate of intelligence & investigation (Custom & Excise).		

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note		2011
12	GRANTS	
	Capacity Building Human And Institutional Development Project Phase I	651,453
	Social Mobilization Project Phase II	1,744,418
	Human And Institutional Development Project Phase III	399,766
	Livelihood Enhancement & Protection Phase III	897,975
	Community Physical Infrastructure Phase II	8,309,447
	Community Physical Infrastructure Phase III SCAD IIA	6,985,465
	Community Physical Infrastructure Project Phase II	14,995,596
	Community Physical Infrastructure Project Phase III	405,000
	Flood Emergency Nutrition Response Programme	-
	Young Child Feeding Program Under Management Of Acute Malnutritio	3,604,426
	Small Grant Programme	402,358
	South Asia Regional Initiative Small Grants Programme	-
	Drought Risk Management (Drynet)	1,653,391
	Drought Mitigation I	2,574,459
	Drought Mitigation II	1,959,733
	Strengthening Grassroots Land Right Throughout Pakistan	3,793,570
	Infant & Young Child Feeding I	1,572,975
	Infant & Young Child Feeding II	449,085
	Freshwater Action Network	1,770,090
	International Fund For Agriculture Development	-
	Strengthening National Policy Dialogue LIP	1,546,700
	Corporate Land Watch Study I	20,972
	Land Coalition Study	507,810
	Corporate Land Watch Study II	133,729
	Sc0Pe Project Expenses	-
	Total Grants	54,378,418
13	EXPENDITURE	
	Capacity Building Human And Institutional Development Project Phase II (note. 13.1)	651,453
	Social Mobilization Project Phase II (note. 13.2)	1,744,417
	Human And Institutional Development Project Phase III (note. 13.3)	399,766
	Livelihood Enhancement & Protection Phase III (note. 13.4)	897,975
	Community Physical Infrastructure Phase II (note. 13.5)	8,309,447
	Community Physical Infrastructure Phase III SCAD IIA (note. 13.6)	6,985,465
	Community Physical Infrastructure Project Phase II (note. 13.7)	14,995,596
	Community Physical Infrastructure Project Phase III (note. 13.8)	404,240
	Flood Emergency Nutrition Response Programme (note. 13.9)	-
	Young Child Feeding Program Under Management Of Acute Malnutrition (note. 13.1)	4,289,595
	Sub total c/f	38,677,954

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note	EXPENDITURE	2011	
13			
	Sub total b/f	38,677,954	
	Small Grant Programme (note. 13.11)	328,002	
	South Asia Regional Initiative Small Grants Programme (note. 13.12)	-	
	Drought Risk Management (Drynet) (note. 13.13)	965,275	
	Drought Mitigation I (note. 13.14)	2,779,858	
	Drought Mitigation II (note. 13.15)	1,754,334	
	Strengthening Grassroots Land Right Throughout Pakistan (note. 13.16)	3,663,178	
	Infant & Young Child Feeding I (note. 13.17)	1,572,975	
	Infant & Young Child Feeding II (note. 13.18)	449,085	
	Freshwater Action Network (note. 13.19)	1,770,090	
	International Fund For Agriculture Development (note. 13.2)	-	
	Strengthening National Policy Dialogue LIP (note. 13.21)	1,546,700	
	Corporate Land Watch Study I (note. 13.22)	110,667	
	Land Coalition Study (note. 13.23)	507,811	
	Corporate Land Watch Study II (note. 13.24)	-	
	ScOPe Project Expenses (note. 13.25)	3,396,430	
	Total Expenditure	57,522,359	
SUMMARY OF PROJECTS			
Pakistan Poverty Alleviation Fund (PPAF)			
Note	CAPACITY BUILDING HUMAN AND INSTITUTIONAL DEVELOPMENT PROJECT PHASE II	2011	2010
13.1		(all amounts in PKR)	
	Salaries, wages and other benefits	-	216,000
	Surveys, seminars and trainings	649,800	1,490,900
	Banking charges	1,653	1,694
		651,453	1,708,594
	PPAF under Sindh Coastal Areal Development (SCAD) has approved a grant of Rs. 2,962,452 for the purpose of Capacity Building of the Organization and Communities. Total grant of Rs. 2,962,452 has been received upto December 31, 2011. The project period is from May 2010 to June 2011.		
Note	SOCIAL MOBILIZATION PROJECT PHASE II		
13.2			
	Salaries, wages and other benefits	825,600	1,236,000
	Surveys, seminars and trainings	637,451	972,809
	Fuel and vehicle running expenses	149,646	11,736
	Rent, rates and taxes	72,000	132,000
	Postage, printing and stationery	11,952	21,598
	Telephone and other communications	11,724	32,874
	Repair and maintenance	11,584	-
	Sub total c/f	1,719,957	2,407,017

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note		2011	2010
13.2	SOCIAL MOBILIZATION PROJECT PHASE II	(all amounts in PKR)	
	Sub total b/f	1,719,957	2,407,017
	Miscellaneous expenses	11,220	-
	Banking charges	7,340	4,000
	Utilities	5,900	32,327
	Entertainment	-	3,000
	Travelling and conveyance	-	340,416
		1,744,417	2,786,760
	PPAF has approve a grant of Rs. 6,126,100 for the purpose of capacity building of the organization and training of staff and community on account of capital cost & operational cost. Total grant of Rs. 4,654,794 has been received upto December 31, 2011. The project period is from October 2009 to June 2011.		
13.3	HUMAN AND INSTITUTIONAL DEVELOPMENT PROJECT PHASE III		
	Salaries, wages and other benefits	315,000	-
	Rent, rates and taxes	28,410	-
	Fuel and vehicle running expenses	53,356	-
	Postage, printing and stationery	3,000	-
		399,766	-
	PPAF has approved a grant of Rs. 4,550,000 as funding for Social Mobilization Project under Human and Institutional Development on account of capital, operation and training cost. No grant has been received upto December 31, 2011. The project start from 1st October 2011.		
13.4	LIVELIHOOD ENHANCEMENT & PROTECTION PHASE III		
	Salaries, wages and other benefits	744,168	-
	Fuel and vehicle running expenses	104,183	-
	Rent, rates and taxes	35,419	-
	Postage, printing and stationery	13,247	-
	Miscellaneous expenses	958	-
		897,975	-
	PPAF Livelihood Enhancement & Protection (LEP) programme has approved a grant of Rs. 20,436,700 for asset transfer to ultra poor for the purpose of capacity building of the community. Total grant of Rs. 4,627,705 has been received upto December 31, 2011. The project starts from May 2011.		
13.5	COMMUNITY PHYSICAL INFRASTRUCTURE PHASE II		
	Salaries, wages and other benefits	-	1,488,000
	Fuel and vehicle running expenses	-	716,236
	Fund passed to community	8,308,618	22,700,548
	Sub total c/f	8,308,618	24,904,784

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note		2011	2010
13.5	COMMUNITY PHYSICAL INFRASTRUCTURE PHASE II	(all amounts in PKR)	
	Sub total b/f	8,308,618	24,904,784
	Banking charges	829	6,536
	Repair and maintenance	-	19,700
	Rent, rates and taxes	-	120,000
	Postage, printing and stationery	-	85,584
	Utilities	-	121,256
		8,309,447	25,257,860
	The society has incurred expenditure of Rs. 153,160, Rs. 29,400, Rs. 50,000, Rs. 69,860 and Rs.117,600 for purchased of computer & allied equipment, furniture, water testing kit, camera and generator respectively.		
	PPAF has approved a grant of Rs. 35,000,000 for the purpose of Community Physical Infrastructure (CPI) schemes and its operational cost for SCAD, District Thatta, Sindh. Total grant of Rs. 34,937,305 has been received upto December 31, 2011. The project period has been form October 2009 to June 2011.		
Note 13.6	COMMUNITY PHYSICAL INFRASTRUCTURE PHASE III SCAD IIA		
	Salaries, wages and other benefits	444,000	-
	Fuel and vehicle running expenses	170,867	-
	Rent, rates and taxes	107,822	-
	Postage, printing and stationery	11,979	-
	Bank charges	797	-
	Fund passed to community	6,250,000	-
		6,985,465	-
	PPAF has approved a grant of Rs. 7,000,000 for the purpose of Community Physical Infrastructure (CPI) schemes and its operational cost for SCAD IIA, District Thatta, Sindh. Total grant of Rs. 7,000,000 has been received upto December 31, 2011. The project period has been from January 2011 to June 2011.		
Note 13.7	COMMUNITY PHYSICAL INFRASTRUCTURE PROJECT PHASE II		
	Salaries, wages and other benefits	1,116,000	-
	Fuel and vehicle running expenses	258,678	-
	Rent, rates and taxes	47,497	-
	Office supplies	41,980	-
	Telephone and other communications	1,885	-
	Postage, printing and stationery	28,051	-
	Bank charges	2,079	-
	Fund passed to community	13,499,426	-
		14,995,596	-
	PPAF has approved a grant of Rs. 15,000,000 for the purpose of Community Physical Infrastructure (CPI) schemes and its operational cost for Jhampir District Thatta, Sindh. Total grant of Rs. 15,000,000 has been received upto December 31, 2011. The project period has been from January 2011 to June 2011.		

SOCIETY FOR CONSERVATION AND PROTECTION OF ENVIRONMENT
Notes to and forming part of these Financial Statements
for the year ended December 31, 2011

Note	COMMUNITY PHYSICAL INFRASTRUCTURE PROJECT PHASE	2011	2010
13.8	III	(all amounts in PKR)	
	Salaries, wages and other benefits	372,000	-
	Rent, rates and taxes	14,337	-
	Postage, printing and stationery	4,758	-
	Repair and maintenance	13,145	-
		404,240	-
	PPAF has approved a grant of Rs. 48,550,000 for the purpose of Community Physical Infrastructure (CPI) Project III schemes and its operational cost for District Thatta, Sindh. No grant have received upto December 31, 2011. The project period has been from October 2011 to June 2013.		
The United Nations Children's Fund (UNICEF)			
Note	FLOOD EMERGENCY NUTRITION RESPONSE PROGRAMME		
13.9			
	Salaries, wages and other benefits	-	677,000
	Travelling and conveyance	-	312,000
	Postage, printing and stationery	-	3,990
	Telephone and other communications	-	4,000
		-	996,990
	UNICEF has approved a grant of Rs. 970,000 for the Flood Emergency Nutrition Response (FENER) in 5 Union Councils of Taluka Ghorabari District Thatta, Sindh. No grant has received upto December 31, 2011. The project period has been from October 2010 to November 2010.		
Note	YOUNG CHILD FEEDING PROGRAM UNDER MANAGEMENT OF ACUTE MALNUTRITION		
13.10			
	Salaries, wages and other benefits	2,810,000	548,000
	Travelling and conveyance	1,050,000	210,000
	Rent, rates and taxes	150,000	30,000
	Surveys, seminars and trainings	147,952	-
	Office supplies	95,000	-
	Telephone and other communications	19,908	4,000
	Postage, printing and stationery	16,735	-
	Computer expenses	-	9,000
	Fuel and vehicle running expenses	-	10,000
	Printing and stationery	-	4,230
		4,289,595	815,230
	UNICEF has approved a grant of Rs. 5,959,622 for the purpose of Community Based Management of Acute Malnutrition (CMAM) and Young Child Feeding (YCF) Program in 5 Union Councils of Taluka Ghorabari District Thatta, Sindh. Total grant of Rs. 3,462,800 has been received upto December 31, 2011. The project period has been from December 2010 to May 2011.		

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United Nations Development Programme (UNDP)			
Note		2011	2010
13.11	SMALL GRANT PROGRAMME	(all amounts in PKR)	
	Salaries, wages and other benefits	159,000	1,900,500
	Travelling and conveyance	137,830	-
	Surveys, seminars and trainings	17,145	1,423,091
	Rent, rates and taxes	5,000	60,000
	Telephone and other communications	4,436	-
	Postage, printing and stationery	2,526	57,846
	Banking charges	1,059	5,810
	Utilities	1,006	101,005
	Fuel and vehicle running expenses	-	697,664
	Legal and professional	-	45,000
	Base line survey	-	31,829
		328,002	4,322,745
	UNDP has approved a grant of Rs. 3,993,440 for combating desertification by participatory action in District Thanrparkar, Sindh. Total grant of Rs. 4,810,686 has been received upto December 31, 2011. The projects period has been from November 2009 to January 2011.		
South Asia Regional Initiative (SARI)			
13.12	SOUTH ASIA REGIONAL INITIATIVE SMALL GRANTS PROGRAMME		
	Salaries, wages and other benefits	-	252,000
	Fuel and vehicle running expenses	-	264,025
	Repair and maintenance	-	7,000
	Telephone and other communications	-	16,240
	Postage, printing and stationery	-	15,075
	Surveys, seminars and trainings	-	354,850
	Rent, rates and taxes	-	67,380
	Bio Gas units for communities	-	160,000
		-	1,136,570
	SARI has approved a grant of \$ 28,300 (SARI \$ 14,500, SCOPE \$ 13,800) for energy small grants programme in Mithi, Sindh. Total grant of \$ 11,600 has been received upto December 31, 2011. The period has been from July 2009 to June 2011.		
Both ENDS			
13.13	DROUGHT RISK MANAGEMENT (DRYNET)		
	Salaries, wages and other benefits	585,902	-
	Surveys, seminars and trainings	331,702	-
	Legal and professional	47,671	-
		965,275	-
	Both ENDS DRYNET has approved a grant of Euro 28,500 for development of local dryland CSOs for their capacity building in Pakistan. Total grant of Rs. 1,167,052 is received upto December 31, 2011. The projects period is from January 2011 to December 2013.		

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Catholic Relief Service (CRS)			
Note		2011	2010
13.14	DROUGHT MITIGATION I	(all amounts in PKR)	
	Salaries, wages and other benefits	867,050	-
	Material purchase for training	1,095,196	-
	Fuel and vehicle running expenses	342,990	-
	Surveys, seminars and trainings	330,625	-
	Rent, rates and taxes	79,024	-
	Telephone and other communications	36,120	-
	Postage, printing and stationery	14,877	-
	Miscellaneous expenses	10,150	-
	Banking charges	3,826	-
		2,779,858	-
	CRS has approved a grant of Rs. 4,166,250 for drought mitigation through NRM/watershed management at Tharparkar, Sindh. Total grant of Rs. 2,773,875 has been received upto December 31, 2011. The project period has been from May 2011 to September 2011.		
13.15	DROUGHT MITIGATION II		
	Salaries, wages and other benefits	570,750	-
	Material purchase for training	819,000	-
	Fuel and vehicle running expenses	214,151	-
	Surveys, seminars and trainings	72,865	-
	Rent, rates and taxes	36,186	-
	Telephone and other communications	21,410	-
	Postage, printing and stationery	10,281	-
	Miscellaneous expenses	9,615	-
	Banking charges	76	-
		1,754,334	-
	CRS has approved a grant of Rs. 7,705,500 for drought mitigation through NRM/watershed management at Tharparkar, Sindh for the year 2011. Total grant of Rs. 1,953,750 has been received upto December 31, 2011. The projects period has been from October 2011 to September 2013.		
OXFAM NOVIB			
13.16	STRENGTHENING GRASSROOTS LAND RIGHT THROUGHOUT PAKISTAN		
	Salaries, wages and other benefits	1,131,667	-
	Office supplies	108,847	-
	Printing and stationery	97,161	-
	Postage, printing and stationery	300,774	-
	Banking charges	2,984	-
	Surveys, seminars and trainings	2,021,745	-
		3,663,178	-

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Note	STRENGTHENING GRASSROOTS LAND RIGHT THROUGHOUT PAKISTAN		
13.16			
	The society has incurred expenditure of Rs. 115,000, and Rs. 135,000 for purchased of computer & allied equipment and furniture & fixture.		
	Oxfam Novib has approved a grant of Rs. 9,058,000 (Euro 86,267) strengthening grassroots land right throughout Pakistan. Total grant of Rs. 9,988,520 has been received upto December 31, 2011. The project period has been from January 2011 to February 2012.		
World Food Programme (WFP)			
Note	INFANT & YOUNG CHILD FEEDING I	2011	2010
13.17		(all amounts in PKR)	
	Salaries, wages and other benefits	925,487	-
	Rent, rates and taxes	120,000	-
	Travelling and conveyance	113,169	-
	Fuel and vehicle running expenses	356,895	-
	loss due to exchange difference	57,424	-
		1,572,975	-
	WFP has approved grant of Rs. 1,520,778 for CMAM and infant and young child feeding (YCF) programme in 5 Union Councils of Taluka Ghorabari, District Thatta, Sindh. Total grant of Rs. 1,573,424 has been received upto December 31, 2011. The project period has been from January 2011 to July 2011.		
Note	INFANT & YOUNG CHILD FEEDING II		
13.18			
	Salaries, wages and other benefits	224,000	-
	Fuel and vehicle running expenses	157,500	-
	Rent, rates and taxes	40,000	-
	Travelling and conveyance	27,585	-
		449,085	-
	WFP has approved grant of Rs. 464,125 for CMAM and infant and young child feeding (YCF) programme in 5 Union Councils of Taluka Ghorabari, District Thatta, Sindh. No grant have received upto December 31, 2011. The project period has been from August 2011 to October 2011.		
Freshwater Action Network South Asia (FANSA)			
Note	FRESHWATER ACTION NETWORK		
13.19			
	Surveys, seminars and trainings	1,740,604	64,000
	Secretariat	13,500	123,273
	Miscellaneous expenses	550	419
	Travelling and conveyance	-	788,703
	Venue rental	-	351,141
	Postage, printing and stationery	-	73,952
	loss due to exchange difference	15,436	-
		1,770,090	1,401,488
	FANSA has approved a grant of Rs. 3,500,000 for fresh water. Total grant of Rs. 3,183,754 has been received upto December 31, 2011. The project period has been from April 2010 to April 2011.		

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International Land Coalition (ILC)			
Note		2011	2010
13.20	INTERNATIONAL FUND FOR AGRICULTURE DEVELOPMENT	(all amounts in PKR)	
	Travelling and conveyance	-	20,582
	Telephone and other communications	-	43,737
	Surveys, seminars and trainings	-	85,000
		-	149,319
	ILC has approved a grant of US \$ 5,000 for strengthening national policy dialogue on land issues In Pakistan for 2010. No grant have received upto December 31, 2011.		
13.21	STRENGTHENING NATIONAL POLICY DIALOGUE LIP		
	Salaries, wages and other benefits	85,600	-
	Consultancy charges for land watch study	1,412,400	-
	Repair and maintenance	42,800	-
	loss due to exchange difference	5,900	-
		1,546,700	-
	ILC has approved a grant of US \$ 18,000 for strengthening national policy dialogue on land issues In Pakistan for 2011. Total grant of Rs. 1,232,640 has been received upto December 31, 2011.		
13.22	CORPORATE LAND WATCH STUDY I		
	Consultancy charges for land watch study	104,750	-
	loss due to exchange difference	5,917	-
		110,667	-
	ILC has approved a grant of US \$ 5,000 for corporate land watch study on land issues in Pakistan for 2011. No grant have received upto December 31, 2011. Total grant of Rs. 110,666 has been received upto December 31, 2011.		
13.23	LAND COALITION STUDY		
	Consultancy charges for land watch study	507,811	-
		507,811	-
	ILC has approved a grant of US \$ 5,000 for land issues in Pakistan for 2011. Total grant of Rs. 852,136 has been received upto December 31, 2011.		
13.24	CORPORATE LAND WATCH STUDY II		
	Consultancy charges for land watch study	-	85,760
	Telephone and other communications	-	42,880
	Surveys, seminars and trainings	-	208,285
	Postage, printing and stationery	-	42,880
	Miscellaneous expenses	-	6,500
		-	386,305
	ILC has approved a grant of US \$ 5,000 for corporate land watch study on land issues in Pakistan for 2010. Total grant of Rs. 342,000 has been received upto December 31, 2011.		

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Society For Conservation And Protection Of Environment (SCOPE)			
Note		2011	2010
13.25	SCOPE PROJECT EXPENSES	(all amounts in PKR)	
	Salaries, wages and other benefits	1,633,356	1,555,856
	Depreciation	722,254	782,418
	Rent, rates and taxes	376,950	96,445
	Travelling and conveyance	120,787	634,396
	Telephone and other communications	73,311	150,196
	Office supplies	71,417	-
	Legal and professional	68,972	7,500
	Auditor's remuneration	64,100	-
	Surveys, seminars and trainings	41,146	-
	Web hosting	38,500	20,250
	Repair and maintenance	38,400	160,870
	Entertainment	32,833	23,073
	Postage, printing and stationery	22,472	117,700
	Banking charges	17,309	16,884
	News paper	11,327	15,991
	Utilities	11,286	18,673
	Water expenses	9,262	9,365
	POL for vehicles	-	285,100
	Miscellaneous expenses	42,748	33,230
		3,396,430	3,927,947
14	SUMMERY EXPENDITURES		
	Salaries, wages and other benefits	12,809,580	7,873,356
	Travelling and conveyance	1,750,145	2,306,097
	Postage, printing and stationery	237,039	422,855
	Telephone and other communications	207,295	293,927
	Surveys, seminars and trainings	5,991,035	4,275,914
	Repair and maintenance	105,929	196,570
	Fuel and vehicle running expenses	1,808,266	1,984,761
	Operational and material cost	1,914,196	514,850
	Administrative expenses	326,506	46,323
	Depreciation	722,254	782,418
	Utilities	18,192	282,626
	Auditor's remuneration	64,100	35,000
	Research	-	85,760
	Miscellaneous expenses	75,241	39,730
	Secretariat	13,500	123,273
	Entertainment	32,833	-
	News paper and periodicals	11,327	15,991
	Sub total c/f	26,087,438	19,279,451

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Note		2011	2010
14	SUMMARY EXPENDITURES	(all amounts in PKR)	
	Sub total b/f	26,087,438	19,279,451
	Bank charges	37,952	35,343
	Rent, rates and taxes	1,112,645	856,966
	Legal and professional	116,643	17,500
	Consultancy charges for land watch study	2,024,961	-
	Fund passed to community	28,058,044	22,700,548
	Loss due to exchange difference	84,677	-
	Total Summary Expenditures	57,522,360	42,889,808
	The above schedule reflects summary of categorised expenditures incurred during the year on all projects.		
15	DATE OF AUTHORIZATION		
	These financial statements were authorized for issue on May 06, 2012 by the Management Committee of the Society.		
16	GENERAL		
	Figures have been rounded off to the nearest of rupee.		
	Certain other corresponding figures have been rearranged and reclassified, wherever necessary, for the purposes of comparison and better presentation, the impact of which is not considered material.		



Chief Executive



Finance Secretary