



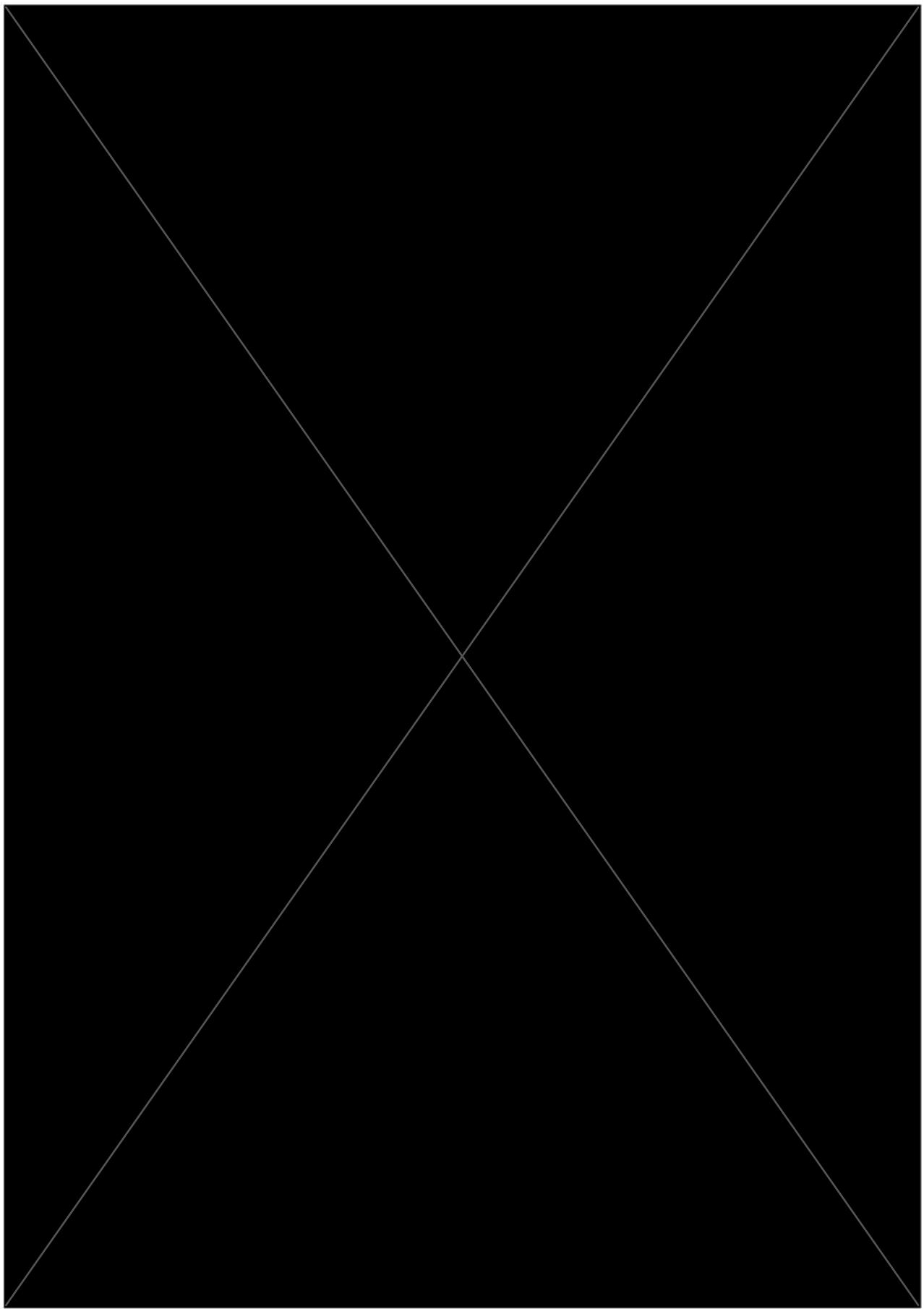
# Annual Report

2024-2025



بچوں میں کینسر قابل علاج ہے

[childaidassociation.pk](http://childaidassociation.pk)



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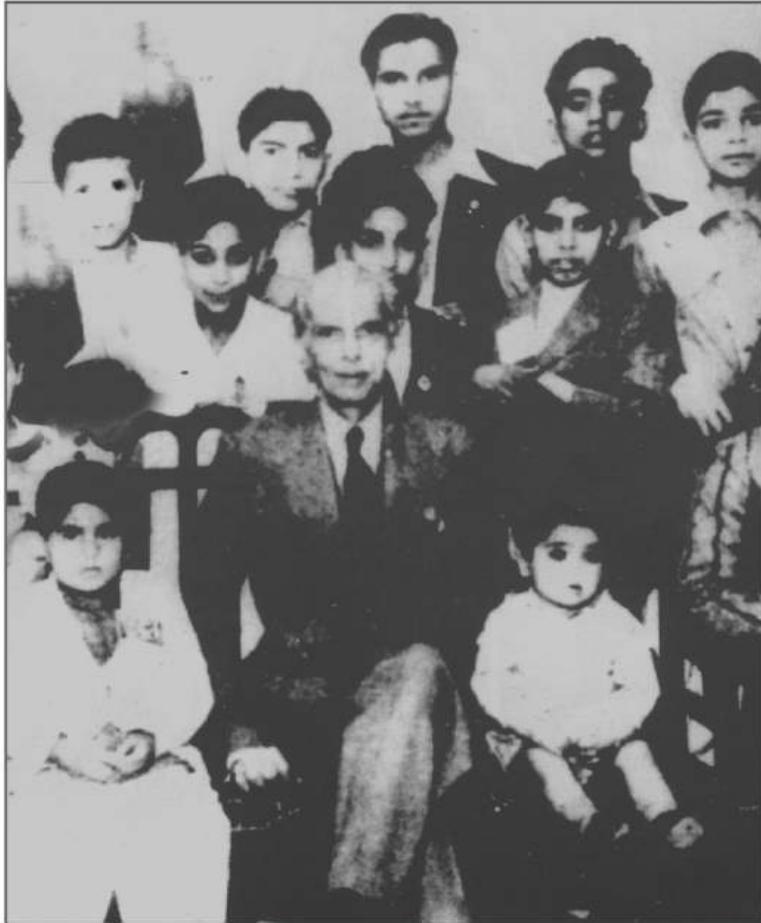
In the Name of Allah  
the Most Gracious, the Most Merciful

”

*We decreed for Children of Israel that  
whosoever killeth a human being for  
other than manslaughter or corruption  
in the Earth, it shall be as if he had  
killed all mankind, and whoso saveth  
the life of one, it shall be as if he had  
saved the life of all mankind.*

Al-Quran, Surah Al-Maidah 5:32

**Save a Life and  
Share the Blessings of Allah**



Quaid e Azam Mohammed Ali Jinnah enjoying the company of children.



# Founder Child Aid Association

**Professor Dr. Nizam ul Hasan**  
7th September 1931 – 4th November 2020

Prof. Dr. Nizam ul Hasan graduated from Dow medical College in Karachi and received training in the field of general surgery in England culminating in Fellowship of the Royal College of Surgeons (Eng.). He returned to Karachi in 1963 to join the Children's Hospital which was then part of JPMC as honorary assistant professor.

Having a keen interest in surgical diseases of children he worked throughout his life towards this cause. He became Chief of Pediatric surgery in 1976 and later in 1990 the Director of the National Institute of Child Health, the first dedicated hospital for children in Pakistan. It was during his tenure that the foundation of his brainchild, Child Aid Association, was laid. Initially to help support the underprivileged children in providing medicines, later focusing on treatment of oncology patients at NICH.

He retired in 1991 but as president of Child Aid Association continued to work till the end helping to establish and manage the Children's Cancer Center at NICH, Karachi.

# Children's Cancer Centre

## OUR STORY

The brainchild of Professor Dr. Nizam ul Hasan, the journey of Child Aid Association began in the year 1979 with a handful of members in a small room located within the premises of the National Institute of Child Health (NICH), Karachi. Observing that most patients coming to the institute belonged to underprivileged families, the aim was to provide them with medicines free of cost. However over time noticing the growing number of cancer incidence in children the association decided to expand its services to cover the treatment of cancer in children.

The **Child Aid Association** took on the mammoth task of not only setting up an Oncology ward at NICH but also pledged to provide treatment, free of cost, to all these patients. Hence in 1999 Child Aid Association, with the help of generous donors and support from NICH, established the First Pediatric Cancer Center in Pakistan in the government sector at the National Institute of Child Health, Karachi.

## OUR SERVICES

In 2007 the Child Aid Association set up the **Cytogenetic laboratory** at the NICH with the assistance of Association of Physicians of Pakistan origin North America (APPNA), Rotary Club Sunset Millennium, Karachi and many other local donors.

A **Molecular Laboratory** was later commissioned in 2009 with support from the Pakistan Baitul Maal and Rotary Club Sunset Millennium. This lab not only provides services to cancer patients but also patients of endocrinology at NICH and outside.

The **Total Parental Nutrition Laboratory (TPN)** was set up in 2011 sponsored by Infaq Foundation which caters to the Oncology patients as well as extends its services to other wards of NICH and at times outside to Civil Hospital and Kidney Centre too. The Association till date has helped over a million underprivileged children providing free medicines and special investigations which are not available at the hospital.

Today by the grace of Allah with 26 years of service behind us our organization is running a full-fledged Children's Cancer Center at the NICH, Karachi, where treatment is free of cost. The total number of patients treated till 30th June 2025 was over 11,500 coming from all over Pakistan ,with 459 patients registering this year.

The **Children's Cancer Centre** achieved 70% disease free survival in those who completed treatment as per international protocols. We continue to facilitate NICH by providing life support and other equipment, surgical instruments for intensive care and operating rooms.



## OUR SETUP

The Child Aid Association is a registered voluntary organization with the Department of Social welfare Government of Sindh, presently having over 130 members. The activities of the Association are governed by an elected executive committee and its finances audited by M/s Muniff Ziauddin & Co. Chartered Accountants.

## OUR TEAM

We have a team of dedicated members in our executive committee comprising doctors, business men, engineers and others from various walks of life helping to run the affairs of the Association. The executive committee is elected every two years by the general body of members. The executive committee has all the authority to raise funds, disburse them with due care and take all the decisions with respect to future projects. Child Aid Association has a good working relationship with the administration of NICH which provides surgical support for our patients and in accommodating them at times when we are short of beds.

## FUNDS OF ASSOCIATION

We raise funds through direct contacts, fund raisers, zakat appeals and other donations through press and electronic media. To facilitate donors in USA, Child Aid Association was registered as a charity in 2016 under the name 'Child Aid Association, INC.'

Donations can be received through [www.caana.net](http://www.caana.net) & cheques. Any queries can be sent to [CAAinUSA@gmail.com](mailto:CAAinUSA@gmail.com).

We acknowledge with gratitude the financial support provided by Health Department Government of Sindh, Infaq Foundation, Child Aid association Inc. USA, Bank Al Habib Limited, Bank Al Falah Ltd., PARCO and PSO.

## HOW TO SUPPORT US

Cross cheques, bank draft, debit card and cash are directly received, as well as through post or courier, at the office of the CHILD AID ASSOCIATION, NICH. Rafiquee Shaheed Road, Karachi-75510 or through on-line transfer to our following bank accounts. Please note the

# Ways To Donate

## **Faysal Bank Limited**

Pak Rupee IBAN PK48FAYS 3400 0910 0170 8018

## **Habib Metropolitan Bank Limited**

Pak Rupee IBAN PK53MPBL 0177 0271 4013 0348

## **Habib Bank Limited**

Pak Rupee IBAN PK46HABB 0000 6579 0030 3603

## **Bank Al-Habib Limited**

Pak Rupee IBAN PK95BAHL 1020 0081 0047 8101

## **Meezan Bank Limited**

Pak Rupee IBAN PK19 MEZN 0001 4501 0137 3779

## **National Bank of Pakistan**

Pak Rupee IBAN PK12NBPA 5053 0033 1303 3535

## **Bank Al-Habib Limited**

Pound Sterling IBAN PK86BAHL 1020 0407 0058 3001

## **Bank Al-Habib Limited**

Euro IBAN PK59BAHL 1020 0413 0058 3001

## **Bank Al-Habib Limited**

US Dollar IBAN PK32BAHL 1020 0419 0058 3001

## **Dubai Islamic Bank**

Pak Rupee IBAN PK29DUIB00 0000000 970315002

**Donations can also be made in kind as in medicines, disposables, children's toys, milk, diet supplements and any scrap.**

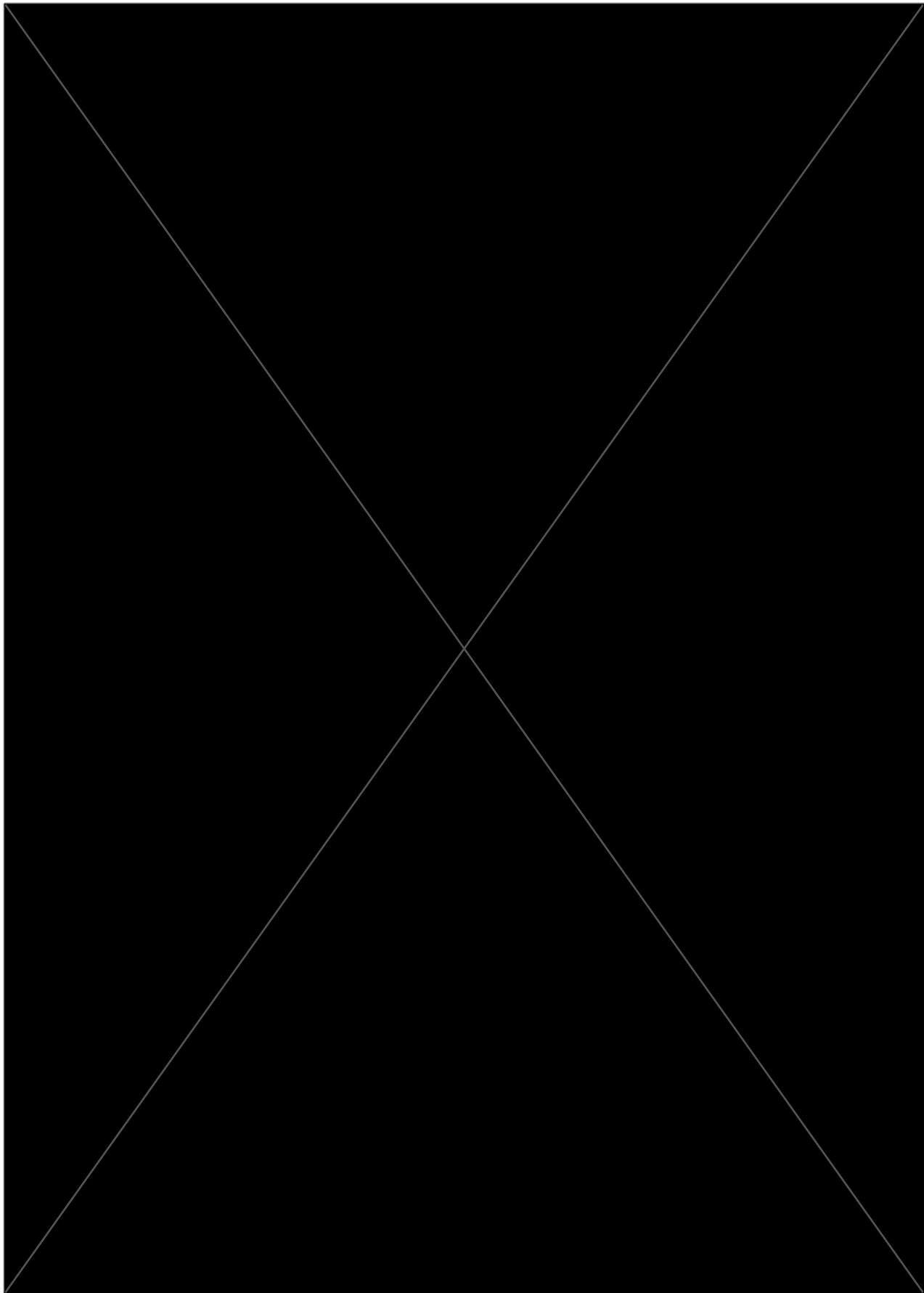
All accounts are subject to internal audit as well as annual audit by Muniff Ziauddin & Co.

 CHILD AID ASSOCIATION, NICH. Rafiquee Shaheed Road, Karachi-75510

 (92-21) 35219218 - 35673052, 35652945

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# Executive Committee



**Mr. Tariq Shafi**  
President



**Mr. Tariq Siddqui**  
Vice President



**Dr. Nasir Saleem Saddal**  
General Secretary



**Mrs. Fawzia H.Pathan**  
Joint Secretary



**Hafiz Muhammad Amir**  
Treasurer



**Dr. Aftab Ahmed Shah**  
Executive Member



**Dr. Rajkumar Ochani**  
Executive Member



**Dr. Soofia Ahmed**  
Executive Member



**Mr. Khaleeq Ur Rehman**  
Executive Member



**Mr. Faiyaz Ahmed**  
Executive Member



**Mr. Farooq Uz Zaman Khan**  
Executive Member



**Mr. Zahid Ali Khan**  
Executive Member



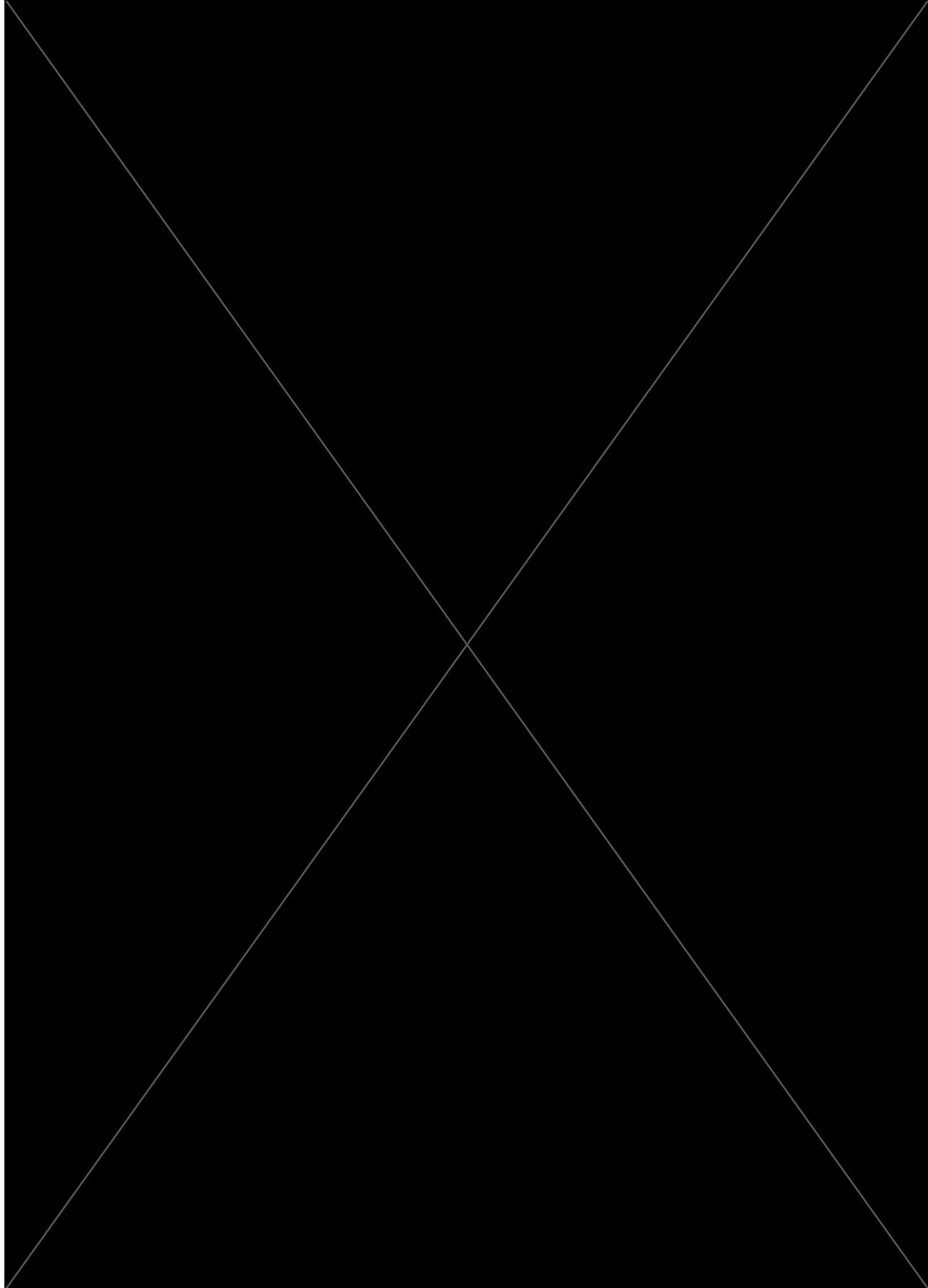
**Dr. Anwar Arain**  
Executive Member



**Dr. Arith Parkash**  
Executive Member



**Mr. Yahya Chawla**  
Executive Member





## Message of Chief Minister Sindh Syed Murad Ali Shah

I am deeply pleased to have visited the Children's Cancer Centre at the National Institute of Child Health, an institution established and managed with remarkable dedication by the Child Aid Association. For many years, the Association has been rendering invaluable services by providing free, high-quality treatment and compassionate care to underprivileged children battling cancer.

It is heartening to note that the Government of Sindh has been actively extending financial and institutional support to strengthen this noble cause, ensuring the continuity and expansion of these essential services. This partnership between the government and civil society stands as a shining example of what can be achieved when compassion, commitment, and collaboration converge.

I highly commend the Child Aid Association for its unwavering dedication and profound humanitarian contribution. The Government of Sindh remains committed to supporting such initiatives that bring hope and healing to our children. I extend my best wishes to the Association for continued success in its noble mission.

# Message of President



## ANOTHER MILESTONE

By the grace of Almighty Allah, we have renovated, restructured, and revamped our existing facility of the Children's Cancer Centre, built by the Child Aid Association.

We now have one of the best and most modern children's cancer treatment facilities in Pakistan, following all international protocols. We are proud of our team who worked day and night to complete this mission – Alhamdulillah.

The Child Aid Association was formed in 1979 by Professor Dr. Nizamul Hasan for the support of underprivileged children coming to NICH for treatment. We then marched towards establishing Pakistan's first Children's Cancer Centre, which started functioning in 1999. Since then, we have successfully treated around 12,000 patients.

It is very satisfying to know that cancer in children is curable. Around 60% of our young patients recover after treatment at our Cancer Centre. This ratio can be further increased by raising awareness and reducing poverty, which continue to hinder our efforts.

We provide 100% free treatment, supported by Allah (SWT), the generosity of our donors, and the dedication of our staff and executive committee.

We also provide training to doctors, nurses, technicians, and other healthcare professionals from across the country. This will help strengthen the capacity for children's cancer care nationwide.

In the end, we would like to appeal to all kind-hearted individuals to continue supporting this noble cause so that no child is denied treatment due to financial hardship.

Best regards,

A handwritten signature in white ink, appearing to read 'Tariq Shafi', written in a cursive style.

**Tariq Shafi**

# Annual Report of Activities 2024–25

We are pleased to present the Annual Report of Activities of the Child Aid Association (CAA) for the period July 2024 to June 2025. During this year, the Executive Committee held twelve (12) meetings, the Administrative Committee convened once, and the Marketing & Fundraising Committee met six times to finalize the Ramzan campaign.

The Annual General Body Meeting was held on 29th October 2024 and was attended by the Executive Committee and members of CAA. Between July 2024 and June 2025, the number of registered cases was 459. Patients seen in OPD totaled 7,032. The number of patients who went off treatment was 43, and the mortality cases were 17.

## Events and Activities

### Independence Day

The year's first event was the Independence Day celebration on 14th August at the NICH auditorium. It was attended by children who had completed treatment, Executive Committee members, CAA donors, the Director NICH, and senior doctors. Children presented skits and national songs, followed by cake cutting and the distribution of lunch boxes, courtesy of ***Pie in the Sky.***



## Gold September – Childhood Cancer Awareness Month

September was dedicated to global childhood cancer awareness. Activities included:

### Radio Outreach:

HOD Dr. Uzma Imam appeared on HOT FM 105 to discuss symptoms and causes of childhood cancer. A public service audio message was also broadcast throughout the month.

### Awareness Materials:

Flyers highlighting causes and symptoms were distributed in hospitals and schools. Banners were placed within hospital premises, while standees were displayed in banks and hotels—including Avari Towers Renaissance Hotel, a strong supporter of CAA.

### Wear Gold Activity:

Organized by social workers, this colorful event brought together the CEO of FM 105, Mr. Zulfiqar Shah; HR Head Avari Towers Renaissance, Ms. Lynn D'Souza; CAA President and Executive Members; and, most importantly, children who had completed



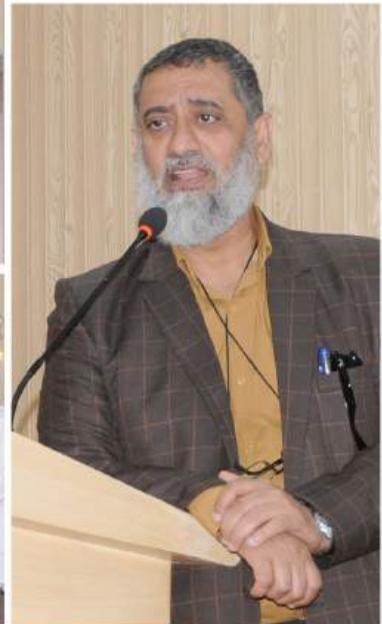
## World Cancer Day – 4th February 2025

An article by Dr. Uzma Imam on childhood cancer was published to mark this day.

# International Childhood Cancer Day - 15th February 2025

Advertisements were published in DAWN and Business Recorder.

A program was organized at the NICH auditorium featuring presentations by Dr. Uzma Imam, doctors from the Oncology Ward and the head nurse. Guests included Dr. Mohiuddin, CEO SINA Health Networks; Ms. Lynn D'Souza from Avari Towers Hotel; and others.



## Ramzan Campaign

Launched in late February, this campaign included:

- Radio audio messages
- Sponsored print media ads
- Standees in banks and hotels
- Social and digital media ads

## Eid Activities

- **Eid-ul-Fitr:** Donors distributed gifts, while volunteers organized activities for OPD and admitted patients.
- **Eid-ul-Adha (16th June 2025):** Volunteer Dr. Munir Moosa hosted an Eid party with art activities, fun games, and gift distribution for children.

## Blood Donation Drive

Held on 2nd June 2025 at Aligarh Institute of Technology.

## Major Projects and Achievements

The Renovation of the Oncology Ward remains CAA's flagship project. The ward is nearing completion, with inauguration planned before the end of 2025, In sha Allah.

We extend our heartfelt gratitude to:

- The Health Ministry, Government of Sindh, for the continuation of their annual grant of Rs. 100 million.
- CAA Inc. USA, for providing essential equipment.
- Infaq Foundation, Bank Alfalah, Pakistan State Oil, PARCO, and Sukkur Beverages, for their generous contributions toward treatment support.

We are also deeply thankful to:

- The Executive Director, NICH, for facilitating donations of antibiotics, medicines, disposables, and providing radiology and surgical support.
- PWA and SADA Welfare, for supplying blood products.
- Dr. Shireen Masood and Ms. Afshan, for their weekly provision of nutritional support to admitted patients.

Our sincere appreciation goes to our honorary consultants:

- Dr. Khalid Zafar Hashmi, Consultant Hematologist
- Dr. Rizwan Naem, Director Molecular Pathology & Fellowship Programs, Montefiore Medical Centre, Rye
- Mr. Arshad Warsi, Legal Advisor
- Messrs. Muniff Ziauddin & Co. Chartered Accountants, for timely completion of audits

Finally, we acknowledge the tireless efforts of our dedicated staff, led by Administrator Dr. Zeba Batool Attar, whose commitment has made these achievements possible.

## Looking Ahead

We eagerly await the inauguration of the renovated 20-bed Oncology Ward, which will include improved facilities and a dedicated 4-bed ICU.

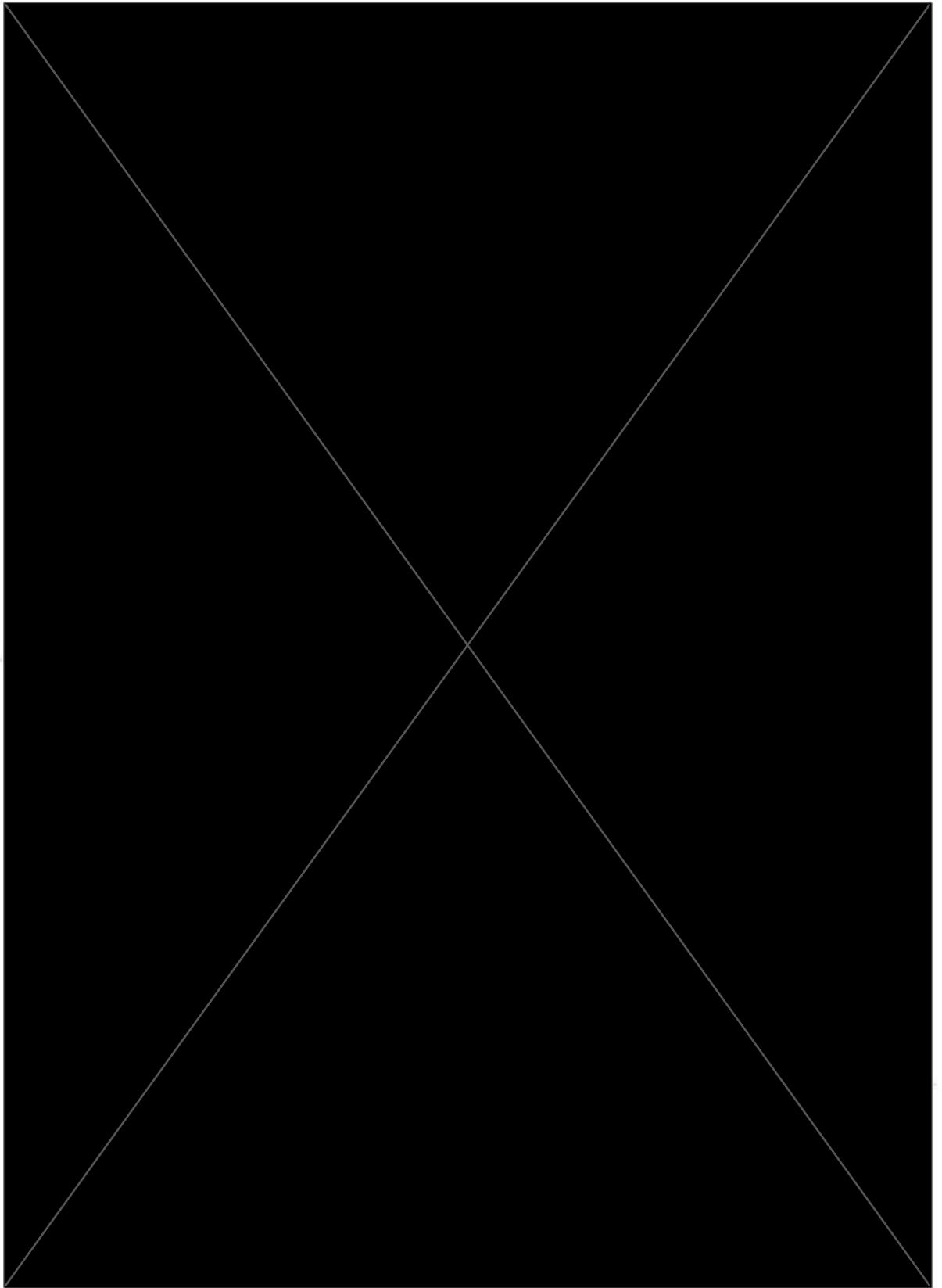
Our major upcoming project for the next year includes establishing a new Oncology Laboratory and upgrading the Day Care, PCR, and TPN laboratories.



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**Dr. Nasir Saleem Saddal**

General Secretary



# The seeds we plant...

## **Dr. Uzma Imam**

Head of Pediatric Oncology Department  
Child Aid Association NICH



Advocacy for childhood cancer care is certainly an obligatory requirement to improve patients' survival rates by ensuring better access to diagnosis, treatment, and supportive care, especially in low- and middle-income countries (LMICs). Healthcare activism works to make sure essential medicines, technology, and information are available to all children with cancer, regardless of their location or socioeconomic status. It also drives policy changes to secure long-term commitments from governments, institutions and other stakeholders. It helps conducting evidence-based research, and also creates support networks for patients and families.

It is currently estimated that there will be 13.7 million new cases of childhood cancer globally between 2020 and 2050 and at current levels of health system performance (including access and referral), 6.1 million (44.9%) of these children will be undiagnosed. Of note, 80% of these children lives in LMICs. This situation demands immediate attention and a prompt response.

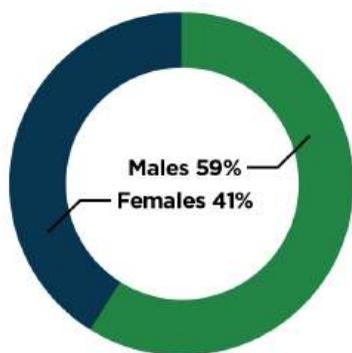
The vision of Child Aid Association since it established in 1999 a pediatric Oncology department at NICH, the country's one of the largest public sector health center for children, is to ensure that every child with cancer who is referred to our facility survives and has access to the best possible care, regardless of their location or socioeconomic status. We are trying to achieve this through a multifaceted approach including encouragement for national and international research collaboration for better treatments, providing financial and emotional support to patients and families, raising awareness, and advocating for policy changes to improve outcomes for all children with cancer.

For the past few years, momentum for childhood cancer care advocacy is growing, driven by global initiatives like the WHO Global Initiative for Childhood Cancer, which set targets to improve care worldwide. At Pediatric Oncology Department, my team including the healthcare professionals and the ancillary staff not only believe but are also practically trying to prove that children with cancer deserve the very best care.

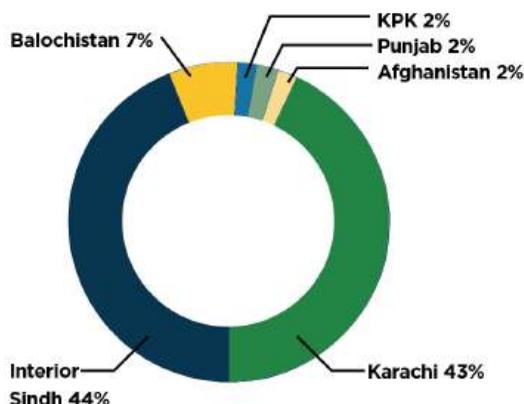
As designing an evidence-informed strategy for addressing health- system issues in childhood cancer is mandatory to improve patient care, my department is also taking an active part in the Pakistan Society of Pediatric Oncology national research initiatives for developing standardized “National treatment guidelines” for the WHO identified six indexed childhood cancers namely Acute lymphoblastic leukemia, Hodgkin’s lymphoma, Burkitt’s lymphoma, Retinoblastoma, Wilm’s tumor and Low Grade Glioma.

We at Child Aid Association also regularly participate in Childhood Cancer Awareness Campaigns and with the special interest from the administration, EC and direct supervision of the Joint Secretary Child Aid Association, impetus and reach for the awareness campaign is continuously growing. These campaigns use consistent and compelling messaging through multiple channels including electronic, print and social media to reach maximum audience, and making it easy for people to get involved and improve future efforts.

**Fig-1 Annual new cases registration for the year 2024-25 (n=459)**



**Fig-2 Geographical distribution of patients (2024-25)**



Going through the last year statistics of our department, 459 new cases were registered in oncology department through Oncology filter clinic (fig-1), of them 59% were males and 41% were females. The geographical distribution and various types of cancers are graphically demonstrated in figures 2 and 3 respectively. The treatment outcomes of the evaluable patients are shown in fig- 4.

Fig-3 Various types of cancers seen in 2024-25

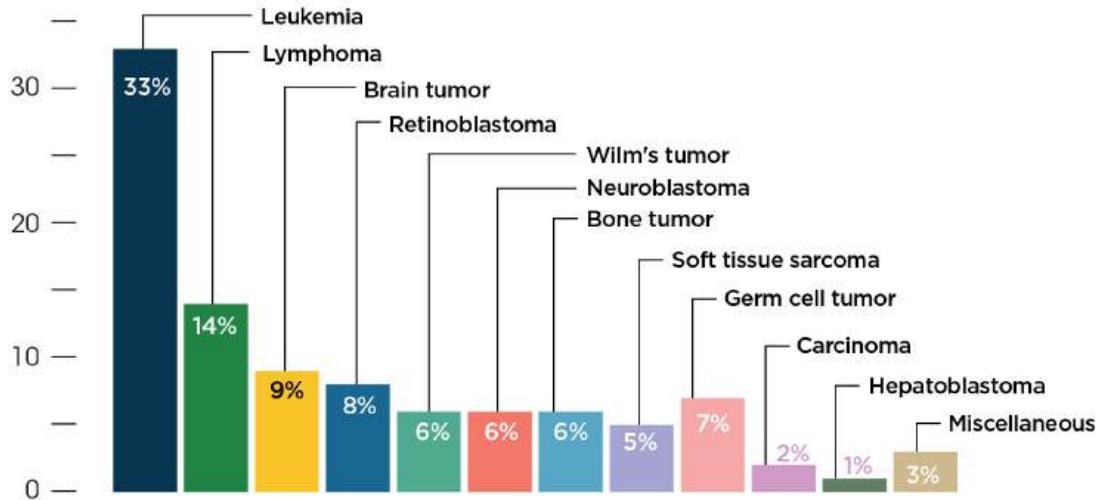
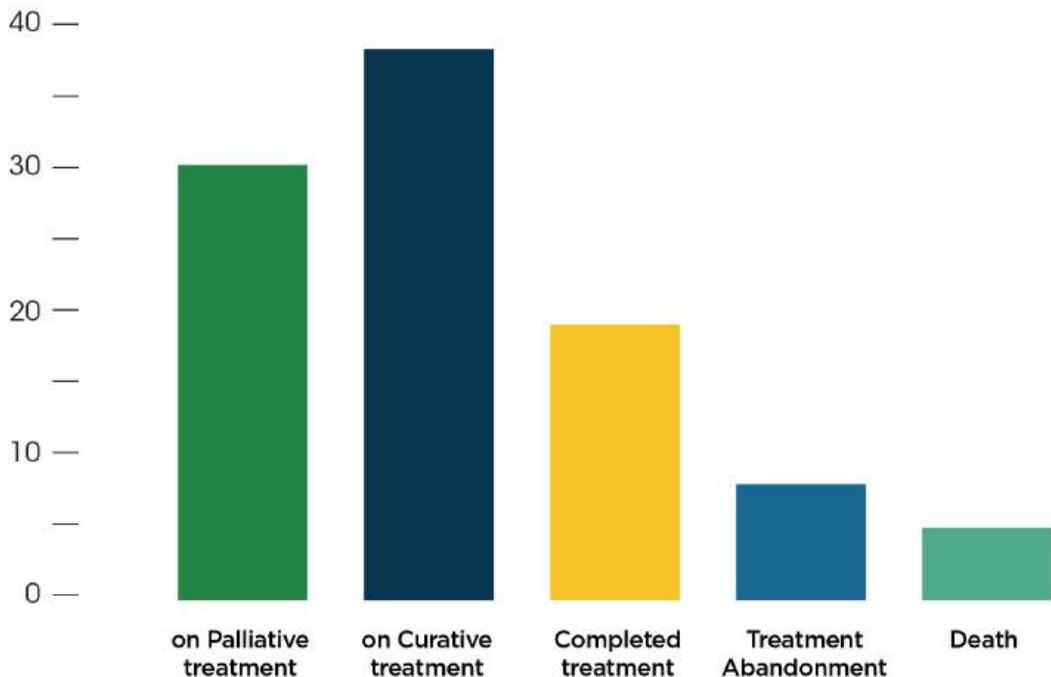
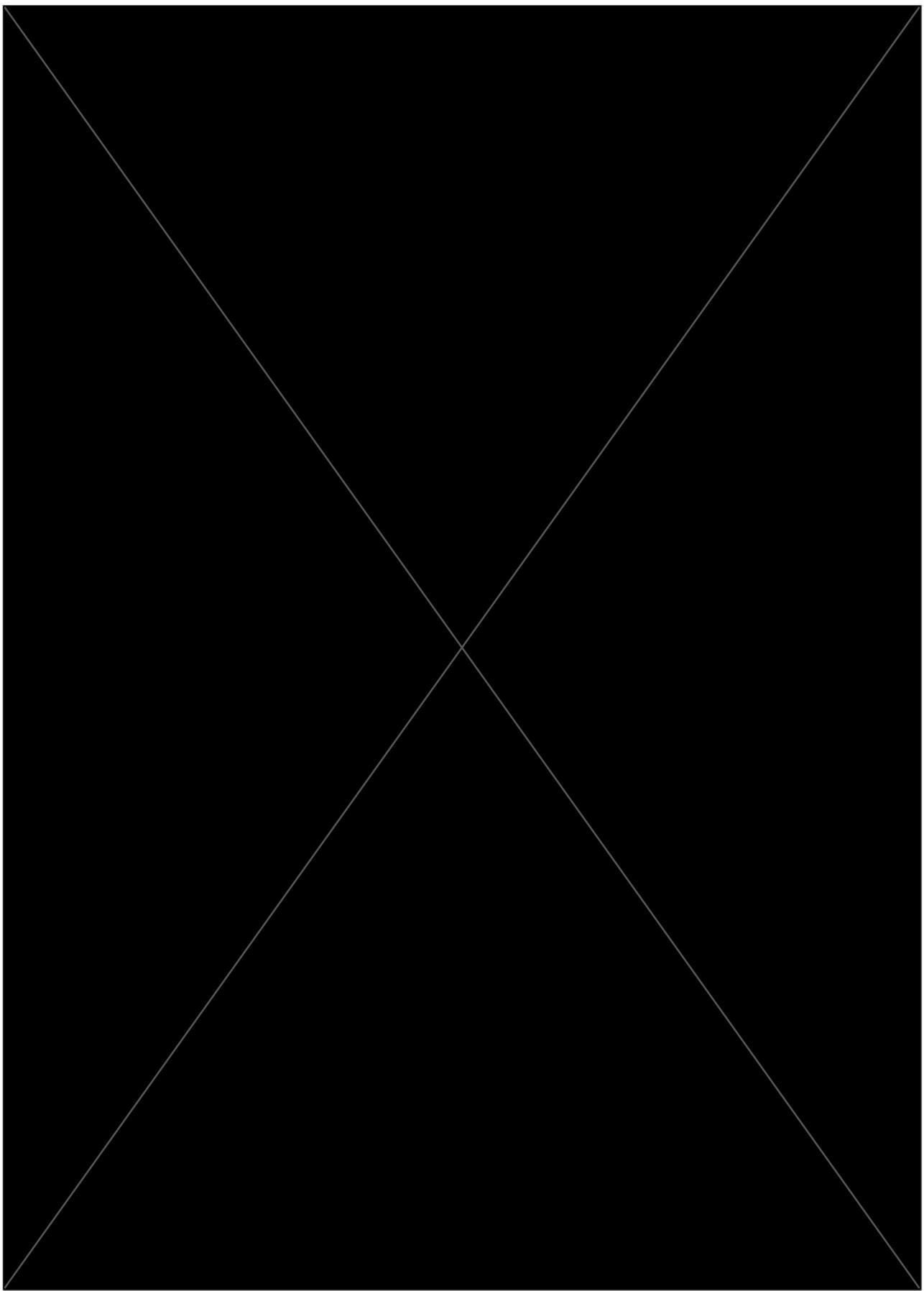


Fig-4 Outcome of evaluable patients in 2024-25



In the words of Dante Alighieri, *"The secret of getting things done is to act!"*. I strongly believe that to overcome the obstacles to achieve long-term success, we need consistent action. To stay motivated, we must also celebrate our small wins, continuously track our progress, eliminate all kind of distractions, and connect to the reason we want to achieve the goal.



# Female Education

*Mama, when I am a lady  
Will I be able to fly?  
Oh yes, dear daughter, certainly  
You can fly and reach the sky  
Mama who will teach and help me  
How can I have the might  
I will definitely help and see  
You indeed achieve your right  
Mama, then what is the solution  
To achieve this great wish of mine?  
You will get a good education  
And like a star, you will shine  
Educated girls can always stand  
Everywhere, powerful and tall  
Being equal to any man and  
Able to achieve their wishes, all*

**Dr. Yasmeen Kazi**

# Awareness About Childhood Cancer – A Call to Action for a Brighter Future



## Dr. Meher Afroze

(FCPS Peads, Fellowship Pediatric Oncology)

Childhood cancer is a deeply emotional and pressing issue that affects thousands of families every year across the globe. Each year, over 400,000 children and adolescents aged 0 to 19 years are diagnosed with cancer globally, according to the World Health Organization (WHO). While progress in research and treatment has led to higher survival rates in some parts of the world, childhood cancer remains a leading cause of death by disease in children—especially in low- and middle-income countries. Raising awareness about this serious health challenge is crucial—not only to improve early detection and treatment outcomes, but also to support affected children and their families on their difficult journey.

This article explores the importance of raising awareness about childhood cancer, understanding its impact, and promoting early detection and better treatment access for all children, regardless of where they live.

## What is Childhood Cancer?

Childhood cancer refers to a range of cancers that occur in children and adolescents, typically under the age of 18. Unlike adult cancers, which are often linked to lifestyle or environmental factors, the causes of childhood cancer are usually unknown. The most common types include:

- **Leukemia** – cancer of the blood and bone marrow
- **Brain and spinal cord tumors**
- **Neuroblastoma** – usually affecting infants and young children
- **Wilms tumor** – a kidney cancer primarily found in young children
- **Lymphomas** – including Hodgkin and non-Hodgkin Lymphoma
- **Bone and soft tissue tumors**

Each type of cancer presents its own unique challenges in terms of diagnosis, treatment, and recovery.

## General Warning Signs of Childhood Cancer

All health care personnels and parents should be aware of unusual symptoms that can sometimes indicate childhood cancer

- **Unusual lumps or swelling.** Feel for any new, painless, or persistent masses, particularly on the neck, abdomen, armpits, or groin.
- **Persistent or recurrent pain.** This can include pain in the bones, joints, back, or legs, especially if it wakes a child at night or causes limping.
- **Unexplained weight loss.** A substantial drop in weight or loss of appetite without a clear cause warrants a medical evaluation.
- **Constant fatigue and paleness.** If a child is constantly tired, lethargic, or looks unusually pale (pallor), it could be a sign of anemia related to cancer.
- **Recurrent fevers.** An unexplained fever that doesn't go away or keeps coming back, not tied to a common infection, can be a warning sign.
- **Excessive bruising or bleeding.** Easy bruising, tiny red or purple spots on the skin (petechiae), or bleeding from any site, that is difficult to stop may indicate a problem with platelet production, and can be due to underlying blood cancer or any other cancer that has now infiltrated bone marrow.
- **Frequent infections.** Getting infections frequently could be a sign of a compromised immune system mostly due to low neutrophils which helps fight infections.

## Symptoms Specific to Certain Childhood Cancers

### 1. Brain and Nervous System Tumors

- Persistent morning **headaches** (especially with vomiting).
- **Vision changes** or squinting
- Balance or coordination issues, clumsiness, or unsteady walking.

### 2. Leukemia (Blood/Bone Marrow Cancer) and Lymphomas

- Bone/joint pain.
- Persistent tiredness, weakness, dizziness, or breathlessness.
- Swollen lymph nodes (neck, armpits, groin).
- Pale skin or easy bruising
- Frequent fevers or infections

### 3. Neuroblastoma (Cancer of Nerve Tissue)

- Bulging or droopy eyes, dark circles around eyes.
- Abdominal mass, **persistent diarrhea**, or high blood pressure.

#### 4. Retinoblastoma [Cancer of retina (eye layer)]

- **Vision changes**, squinting, or white reflection in the pupil.

#### 5. Wilms Tumor (Kidney Cancer)

- **Lump in the abdomen**, often found while dressing or bathing.

#### 6. Bone tumors

- Pain or swelling at any bony site.
- Limping

## Delayed care-seeking in low- and middle-income countries (LMICs)

- Many families in LMICs are **unaware of childhood cancer symptoms**. They may attribute symptoms to infections, malnutrition, or other common childhood illnesses. This leads to delayed care-seeking.
- Among healthcare providers, especially in primary care or rural settings, there is often limited training and experience in recognizing pediatric cancers early. Misdiagnosis or late diagnosis is common.
- Public health systems often under-prioritize childhood cancers relative to infectious diseases or maternal/child health, so awareness campaigns and education are less common.

## Why Awareness Matters

### 1. Early Detection Saves Lives

Early diagnosis significantly improves survival rates. Many childhood cancers are aggressive but respond well to treatment when caught early. Unfortunately, due to lack of awareness, symptoms are often misinterpreted or overlooked, leading to late diagnoses.

### 2. Dispelling Myths and Stigma

In many societies, cancer is still surrounded by fear, misinformation, and stigma. Families may feel isolated or ashamed, preventing them from seeking timely help. Awareness helps normalize conversations about cancer, offering hope and support instead of fear.

### 3. Equity in Treatment

Children in high-income countries have an **80% or higher chance of survival**, while in low-income countries, that rate drops to **less than 30%**. This disparity is largely due to unequal access to diagnosis, treatment, and healthcare infrastructure. Global awareness can drive policies and funding toward creating equitable care systems.

## 4. Encouraging Research and Funding

Despite the devastating impact, childhood cancers receive only a small fraction of government and private funding for cancer research. By shining a spotlight on the issue, awareness campaigns can advocate for more resources, improved treatments, and better survivorship care

## 5. Empowering Survivors

With advancements in treatment, more children are surviving cancer than ever before. However, survivors may live with long-term side effects. Raising awareness about life after cancer helps improve the quality of survivorship care and gives young survivors a platform to share their stories.

# Supporting the Fight Against Childhood Cancer

## 1. Education and Advocacy

Schools, community centers, and media can play a huge role in educating the public. Events during **Childhood Cancer Awareness Month** (September) help spotlight the issue. Wearing a **gold ribbon**, the official symbol, is one way to show support.

## 2. Funding Research

More research is needed to understand the causes of childhood cancers and to develop safer, more effective treatments. Donating to organizations that fund pediatric cancer research helps drive innovation.

## 3. Supporting Families

The journey through cancer affects the entire family. Providing emotional, financial, and psychological support is crucial. Hospitals, NGOs, and community groups can offer resources to help families cope during and after treatment. One of the organization fighting for this noble cause in Pakistan is Child Aid Association which is funding the pediatric oncology ward at NICH, Karachi.(Largest pediatric tertiary care center in Sindh) and is supporting many families fighting against cancer.

## Conclusion

Childhood cancer is a global health challenge, but it is not insurmountable. It is a battle no child should have to face, yet thousands do every year. By raising awareness, we can improve early diagnosis, push for better treatments, and provide hope and support to those who need it most. Every child deserves the chance to grow, dream, and live a healthy life. Together, through compassion, education, and action, we can bring that vision closer to reality.

# Pediatric Gastroenterology & Hepatology in the Care of Children with Cancer



## Professor Arit Parkash

Pediatric Gastroenterologist, Hepatologist & Nutrition Specialist

Head of Department, Pediatric Gastroenterology, Hepatology & Nutrition Department

National Institute of Child Health Karachi

Oncology patients receiving treatment often develop gastric, liver, or intestinal problems because of chemotherapy, radiotherapy, or bone marrow transplant. These problems—such as mouth sores, diarrhea, vomiting, poor nutrition, or liver damage—can affect recovery. Pediatric gastroenterologists help in identifying and managing these issues so that cancer treatment can continue safely and children have a better quality of life.

Nutritional support is a central aspect of care in these children. Many of these develop anorexia, nausea, or poor absorption, leading to malnutrition and weakness. Along with dietitians and oncologists, gastroenterologists provide interventions, including enteral feeding through tubes or parenteral nutrition, when necessary, which helps maintain growth and improves tolerance to therapy. Liver health is another priority, as immunosuppressive treatments may reactivate inactive hepatitis B or C infections. Regular screening, its management, and close monitoring of hepatic function reduce these risks

Graft-versus-host disease is a major post-bone marrow transplant complication that can cause severe diarrhea, abdominal pain, and malabsorption. Gastroenterologists play important role in its diagnosis and management. In addition, some patients post treatment develop strictures of the esophagus or intestines impairing swallowing and digestion. Endoscopic dilatation is a minimally invasive approach to normalize function without major surgery.

Even after treatment ends, children may continue to have gastric or liver problems, such as chronic diarrhea, liver scarring, or strictures. Regular follow-up with a gastroenterologist helps in early detection and management, improving the long-term quality of life of survivors.

## Conclusion

Pediatric gastroenterology is an essential part of cancer care in children. Pediatric gastroenterologist works closely with oncologists, dietitians, and palliative care teams to optimize growth and quality of life. From providing nutrition and managing infections to treating strictures and ensuring long-term follow-up, gastroenterologists play a key role in improving both survival and quality of life.

# Smiling Faces

2024-2025



# Smiling Faces

2024-2025



# Volunteer Community

2024-2025

DHACSS College for Women Karachi



Pari Rajesh



Zarina Umaima



Faryal Azeem



Aiman Ayub



Ayesha Abdul  
Rehman



Saheefa Ishaq



Zunaira Shahid



Rida Fatima



Sidra Dawood



Amema Meer



Rabeeka Asif



Misbah Saqib



Zuha Fatima



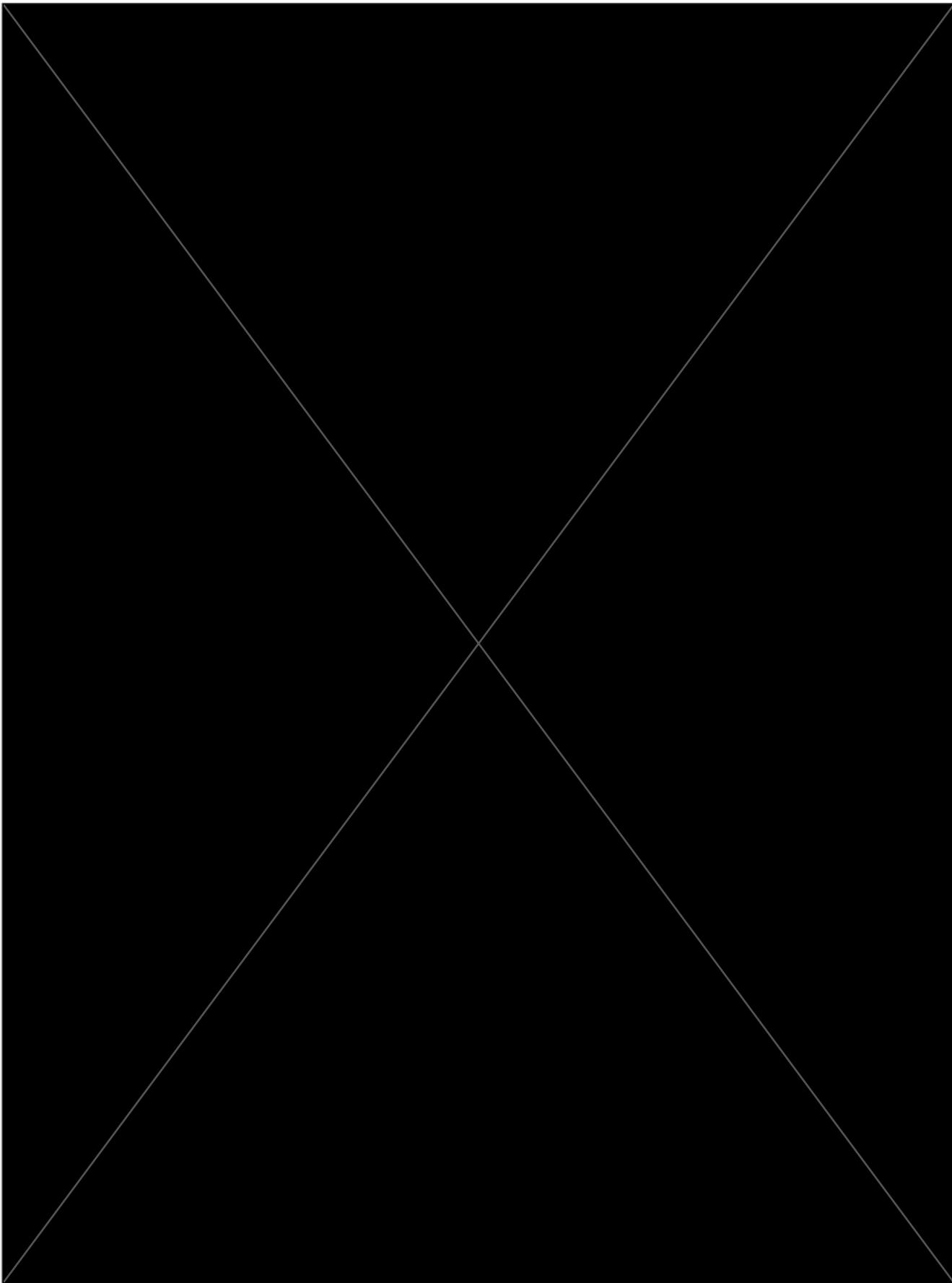
Shireen Khan



Alishbah Mahar



Ayesha Malik



# Donor List

for the period 1<sup>st</sup> July 2024-30th June 2025

## S.# Donors

- 1 Aamir Jawaid
- 2 Abbas Mooraj/Zulfiqar Ali Mooraj
- 3 Abdul Rehman
- 4 Abdul Wahab
- 5 Afsheen Anwar
- 6 Ag Ig Muhammad Arif Hanif
- 7 Ahad & Co Advocates
- 8 Ahmad Pathan
- 9 Ainuddin
- 10 Aizah & Zoha
- 11 Amin Dosani
- 12 Amir Shafiq Khan
- 13 Aqueel E Merchant
- 14 Arif Bilwani
- 15 Arif Inam Osmani
- 16 Asha
- 17 Attiya Nawazish Ali
- 18 Beem Sain
- 19 Bilal Choudary
- 20 Dabir -Ur- Rehman
- 21 Dilawar Khan
- 22 Dr. Abdul Majid
- 23 Dr. Almas Siddiqui
- 24 Dr. Anwar
- 25 Dr. Farhat Agha
- 26 Dr. Habeeba Tasneem
- 27 Dr. Najma Saeed
- 28 Dr. Naveed Ahmed
- 29 Dr. Razia Hasan
- 30 Dr. Roshia Parveen
- 31 Dr. Rukhsana Patel
- 32 Dr. Sahabzada Faridudin Qadri
- 33 Dr. Sana
- 34 Dr. Shaista Khan
- 35 Dr. Shazia Soomro

## S.# Donors

- 36 Dr. Shireen Masood
- 37 Dr. Waseem
- 38 Dr. Yasmeen Kazi
- 39 Dr. Zahoor Ul Islam Khan
- 40 Dr. Zeba Batool Attar
- 41 Dr. Zubair
- 42 Eman Ahmed
- 43 Fadielah Adnan Sohail
- 44 Fahad Athar Ali & Najia Maham Fahad
- 45 Faiz Khan
- 46 Faiza Ahmed
- 47 Farooq -Uz- Zaman
- 48 Fatima Lakhani
- 49 Fatima Memon
- 50 Ghaus Bin Ikram
- 51 Gulnar Begum
- 52 Hafiz Muhammad Amir
- 53 Haji Zameer Ahmed
- 54 Iqbal Nomani
- 55 Ismat Zuberi
- 56 Jamal Ahmed
- 57 Jamal Nasim & Altaf Bano
- 58 Jameel Ahmed
- 59 Junaid Naqi
- 60 Kamil Iftikar
- 61 Kashif Rafique Sheikh
- 62 Khaled Ashraf Nizami
- 63 Khalid Aziz
- 64 Khalid Usman Shaikh & Masuda Shaikh
- 65 Khwaja Masood Ahmed
- 66 Lubaina Zarar
- 67 M. Hammad Manzoor
- 68 M. Hussain Adenwala
- 69 M. Iqbal
- 70 M. Shab Siddique

# Donor List

for the period 1st July 2024-30th June 2025

## S.# Donors

71	M. Tanveer Yousuf
72	Malik Ul Qudoos
73	Mansoor Ali Khan
74	Mansoor Qureshi
75	Mansoor Sultan
76	Marium Khan
77	Maryam Yaqoob
78	Mehreen Noman
79	Muhammad Asad
80	Muhammad Aslam
81	Muhammad Ismail
82	Muhammad Shabbir Vohra
83	Munaza
84	Munsif Wahid
85	Mushtaq Ahmed
86	Mustafa Hussian
87	Nadeem
88	Nadeem Akhter Burney
89	Najeeb Afsar
90	Najm-Ul-Hasan
91	Ms. Sadaf Najam
92	Naseem Ahmed
93	Nazimuddin
94	Neva Muzzamil
95	Nisar Ahmed Soomro
96	Nousheen Umair
97	Nuzhat Akbar
98	Omer Farooq Azim
99	Pervez Iqbal Memon
100	Qamar Hussain Khan
101	Rabab Hasany
102	Riaz Dalal
103	Rana Nighat
104	Rehan Rehman
105	Ms. Sadaf Najam

## S.# Donors

106	Saba Quadir
107	Saba Shafi
108	Saira Khan
109	Sajid Shafique Khan
110	Sajjad Sikander
111	Salman Liaqat
112	Salman Rehman
113	Sameen Bilal
114	Samreen Ishaq
115	Sana Nauman
116	Sara Saeed
117	Sayeeda Leghari
118	Seemin Shafi
119	Shahida Gul Mohd
120	Shahnawaz Ghauri
121	Shahnoor Ahmed
122	Shama Patel
123	Shamsuddin & Zabun Nisa
124	Shariq Maqbool Elahi
125	Shehnaz Javed
126	Sheikh Ejaz Ahmed
127	Sheikh Mohammad Saleem
128	Shiraz Thaver
129	Siddiqa Ibrahim
130	Sohail Ahmed
131	Sohail Osman Ali
132	Staff Tahira
133	Suhail Akher C/O Mazhar Qasim
134	Suraiya Hamid
135	Suraiya Abadi
136	Syed Aftab Ahmed Shah
137	Syed Mohsin Abbas
138	Syed Nayyar Yousuf
139	Syeda Anila Shab
140	Syeda Rukhsana Bukhari

# Donor List

for the period 1st July 2024-30th June 2025

## S.# Donors

- 141 Tariq Shafi
- 142 Tauqeer Ehsan Rana
- 143 Tariq Siddique
- 144 Tehmina Amjad
- 145 Usman & Sobia Baig
- 146 Waseem Ahmed

## S.# Donors

- 147 Zafar Iqbal
- 148 Zahid Usman
- 149 Zahida Zaheer
- 150 Zakir
- 151 Zarina Khalid
- 152 Zoubin-Dinshaw Cooper

## Corporate list of Donors

- 1 Abasscyit Benefit
- 2 Aftab Corporation
- 3 Altas Engineering & Controls
- 4 Baber Tyre Corporation
- 5 Conwill Pakistan (Pvt) Ltd
- 6 Distribution Service (Pvt) Ltd
- 7 Eternal Group Of Industries
- 8 Globle Cosmetics
- 9 Good Luck Corporation
- 10 Haris Traders
- 11 Hilton Pharma (Pvt) Ltd
- 12 Horizon Builders
- 13 Ismail Industries Limited
- 14 Karimi Corporation
- 15 Kohinoor Chemist
- 16 Mitsubishi Corporation

- 17 Muller & Phipps Pakistan (Pvt) Ltd
- 18 Multi Line Security (Ltd)
- 19 Murree Brewery Co. Ltd
- 21 Muslim Trading Agencies
- 20 Nazer & Co
- 22 OLP Fncial Services Pakistan Ltd
- 23 Onco One
- 24 Pak Arab Refinery Ltd
- 25 Progessive Trader (Pvt) Ltd
- 26 S. Ejazuddin & Co
- 27 Saad Sales & Services
- 28 Sami Pharmaceutical (Pvt) Ltd
- 29 Sukkur Beverages (Pvt) Ltd
- 30 Unique Sales Corporation
- 31 Win Industries
- 32 Zarsh

## NPO List of Donors

- 1 Cowasjee Foundation
- 2 Hamdard Foundation
- 3 Hommie & Jamshednusserwanjee Trust
- 4 Infaq Foundation
- 5 Pakistan State Oil (CSR Trust)
- 6 The Rabia Azim Trust

## Bank List of Donors

- 1 Bank Al-Falah
- 2 Bank Al-Habib Limited
- 3 Dubai Islamic Bank
- 4 UBL Ameen
- 5 National Bank Of Pakistan
- 6 Soneri Bank (Pvt) Ltd

# Donation in Kind

1st July 2024-30th June 2025

S.#	Individuals	Donation in Kind
1	Anonymous	Two Walker
2	Asma Pathan	(250ml Nestle milk pack) (Qty 1620)
3	Dr. Shireen Masood	Jelly( Qty 768) , Yoghurt (Qty 576) , Butter (Qty 1152), Bananas (Qty 480KG), Apples (Qty 288KG) CupCake Box (Qty 144)
4	Dr. Dinar Yaseen Ali	Milo x 3 Boxes ; LAYS Chips x 1 Carton ; Cupcakes x 5 Boxes
5	Dr. Rukhsana	One Patient Bed
6	Dr. Zeba Batool Attar	Four Vicryl Mesh 15X15
7	Mrs. Farhana Humayun	Soft Toys
8	Mr. Farooq uz Zaman	Pediasure x 33

## Institutions

9	English Biscuit Manufacturers (Pvt.) Ltd.	Ticky Pack Carton x (Qty 24)
10	Pie in the Sky Bakers	Cake and lunch boxes for children on 14th August
11	Avari Towers Renaissance Hotel	Cake for Gold september activity
12	S.Ejazuddin & Company	ZPP CT 6661628 SYS CELL PACK DCL 20L-DCL-300N (3 PIECES)

## NPO

13	Child Aid Association Inc.(USA)	Parts of Flow Cytometry Machine from BD; HVAC System for renovated ward
----	---------------------------------	----------------------------------------------------------------------------

# List of Life Members

- 1 Dr. Abdul Majid
- 2 Dr. Afroze Ramzan
- 3 Dr. Aftab Ahmed Shah
- 4 Dr. Arifa Akram
- 5 Dr. Khadija Mala
- 6 Mr. M. Zahid Ali Khan
- 7 Dr. Najma Saeed
- 8 Dr. Razia Hasan
- 9 Dr. Rajkumar Ochani
- 10 Dr. Siddiqua Ibrahim
- 11 Mr. Tariq Shafi
- 12 Dr. Zeenat Isani
- 13 Dr. Jamshed Akhter
- 14 Ms. Seema Haleem
- 15 Ms. Sayeeda Leghari
- 16 Prof. Zakiuddin G. Oonwala
- 17 Dr. Safia Zafar
- 18 Dr. Soofia Ahmed
- 19 Dr. Furqan Hasan
- 20 Dr. Yasmeen Kazi
- 21 Mr. Muhammad Abdullah Feroze
- 22 Dr. Khalid Zafar Hashmi
- 23 Mr. Ashraf Bawani
- 24 Dr. Hina Mumtaz Hashim
- 25 Mr. Muhammad Aslam
- 26 Dr. Nand Lal Daryani
- 27 Dr. Zeba Batool Attar
- 28 Ms. Marina Khan
- 29 Dr. Zaeema Alvi
- 30 Ms. Fawzia Siddiqui
- 31 Dr. Syed Jamal Raza
- 32 Dr. S. Hasan Zaidi
- 33 Dr. M. Azhar Shaikh
- 34 Dr. Khemchand N. Moorani

- 35 Ms. Parveen Shaikh
- 36 Dr. Banoo Noshir Mama
- 37 Mrs. Najma Hasan
- 38 Mrs. Shamima Khatoon
- 39 Dr. Humaira Majid
- 40 Dr. Shariq Hasan
- 41 Dr. Yasmeen Salman
- 42 Mr. Syed Farhat Jamal
- 43 Mr. Hussein Akhter Ansari
- 44 Mr. Akhtar M. Bilgrami
- 45 Prof. Kazi Abdul Shakoor
- 46 Dr. Sahibzada Fareeduddin
- 47 Ms. Fawzia Hasan Pathan
- 48 Mr. Arshad Qaiser Warsi
- 49 Mr. Waseem Ahmed
- 50 Mr. Mohammad Fareeduddin
- 51 Mrs. Gulnaz Burney
- 52 Dr. M. Anwar Arain
- 53 Dr. Nasir Saleem Saddal
- 54 Ms. Bilquis Jehan
- 55 Mr. Syed Zaheerullah Rizvi
- 56 Mrs. Rehana Ahmed
- 57 Mr. Tariq Naz Siddiqui
- 58 Mr. Hafiz Muhammad Aamir
- 59 Mr. Khaleeq Ur Rahman
- 60 Mr. Faiyaz Ahmed
- 61 Mr. Farooq Uz Zaman Khan
- 62 Dr. Mohsina Ibrahim
- 63 Dr. Shireen Masood
- 64 Mrs. Afshan Tanveer
- 65 Dr. Saatiyah Jaffery
- 66 Mr. Saad Burney
- 67 Dr. Yahya Chawla
- 68 Mr. Zulfiqar Shah



## Independent Auditor’s Report to the members of the Association

### OPINION

We have audited the financial statements of Child Aid Association (the Association), which comprise the balance sheet as at 30th June, 2025, and the statement of income and expenditure account, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Child Aid Association as at 30th June, 2025 and of 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 the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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.

### RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Executive 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 Executive Committee 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, Executive Committee is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association 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 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.
- 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 Association'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 Association 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 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 auditor's report. However, future events or conditions may cause the Association 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.

The engagement partner on the audit resulting in this independent auditor's report is Sohail Saleem.

  
**Chartered Accountants  
Karachi.**

UDIN: AR202510130JOAudN5Q8

Date: October 20, 2025

**CHILD AID ASSOCIATION  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2025**

<b>ASSETS</b>	<b>Note</b>	<b>2025 Rupees</b>	<b>2024 Rupees</b>
<b>Non-current assets</b>			
Tangible fixed assets	3	66,700,605	34,419,304
Intangible assets	4	1,045,738	783,907
<b>Total non-current assets</b>		<b>67,746,343</b>	<b>35,203,211</b>
<b>Current assets</b>			
Stocks	5	6,050,674	4,099,212
Advances, deposits , prepayments and other receivable	6	13,101,674	10,584,229
Short term investment	7	248,284,966	246,405,501
Cash and bank balances	8	12,016,207	6,896,456
<b>Total current assets</b>		<b>279,453,521</b>	<b>267,985,398</b>
<b>Total assets</b>		<b>347,199,863</b>	<b>303,188,609</b>
<b>EQUITY AND LIABILITIES</b>			
<b>General Fund-Unrestricted</b>	9	178,503,762	103,798,239
<b>Endowment fund-Restricted</b>	10	7,792,506	7,007,599
<b>Infrastructure for patient fund-Restricted</b>	11	158,142,426	190,126,402
<b>Current Liabilities</b>			
Creditors, accrued and other liabilities	12	2,761,169	2,256,369
<b>CONTINGENCIES AND COMMITMENTS</b>			
		<b>347,199,863</b>	<b>303,188,609</b>

The annexed notes form an integral part of these financial statements



**President**



**General Secretary**



**Treasurer**

**CHILD AID ASSOCIATION  
STATEMENT OF INCOME AND EXPENDITURE  
AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>INCOME</b>			
Donations and Zakat	14	212,175,211	183,405,884
Other income	15	13,216,260	12,891,832
		<b>225,391,471</b>	<b>196,297,716</b>
<b>EXPENDITURE</b>			
Operating expenses	16	182,660,794	156,762,901
Administrative expenses	17	15,938,155	13,436,448
		<b>198,598,949</b>	<b>170,199,350</b>
Net surplus transferred to general fund account		<b>26,792,522</b>	<b>26,098,367</b>

The annexed notes form an integral part of these financial statements



**President**



**General Secretary**



**Treasurer**

**CHILD AID ASSOCIATION  
STATEMENT OF CASH FLOW  
AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Net surplus for the year</b>		26,792,522	26,098,367
Adjustments for non-cash items:			
Depreciation		3,737,481	3,731,766
Amortization		448,169	335,960
Interest on investments and savings bank account		(26,602,401)	(12,420,750)
Donation in kind		-	(5,202,102)
		<b>4,375,770</b>	<b>12,543,241</b>
Working capital changes:			
-(Increase) / Decrease in current assets:			
- Stocks		(1,951,462)	(293,426)
- Advances, deposits, prepayments and other receivables- net		(2,517,445)	(5,779,471)
		<b>(4,468,906)</b>	<b>(6,072,898)</b>
- Increase / (Decrease) in current liabilities:			
- Creditors, accrued and other liabilities		504,800	690,757
		<b>(3,964,106)</b>	<b>(5,382,141)</b>
<b>Net cash generated from operating activities</b>		<b>411,664</b>	<b>7,161,100</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets		(36,018,782)	(8,178,020)
Interest received on investments and savings bank account		-	12,420,750
Purchase of Software		(710,000)	-
Investment		(193,180,002)	(186,820,052)
Encashment of investments		217,902,938	143,950,000
<b>Net cash utilized in investing activities</b>		<b>(12,005,846)</b>	<b>(38,627,322)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net-interest on investments of endowment fund		784,907	924,636
Amount kept/utilized from Infrastructure for patient fund		15,929,026	25,086,715
<b>Net cash generated from financing activities</b>		<b>16,713,933</b>	<b>26,011,351</b>
Net increase / (decrease) in cash and cash equivalents during the year		5,119,751	(5,454,871)
Cash and cash equivalents at beginning of the year		6,896,456	12,351,327
Cash and cash equivalents at end of the year		<b>12,016,207</b>	<b>6,896,456</b>

The annexed notes form an integral part of these financial statements



**President**



**General Secretary**



**Treasurer**

**CHILD AID ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT JUNE 30, 2025**

**1 LEGAL STATUS AND OPERATIONS**

- 1.1** Child Aid Association (the Association) is an agency registered under the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961. The registered office of the Association is situated at National Institute of Child Health, Rafiquee Shaheed Road, Karachi.
- 1.2** The objective of the Association, as per its constitution, is to provide healthcare related services and carryout various activities for the welfare of the children. The Association also runs an Oncology Unit and Total Parental Nutrition (TPN) facility, built within the premises of National Institute of Child Health (N.I.C.H.) and supporting facilities of Cytogenetic and Molecular laboratory from donations/funds generated specially for the purpose of Paediatric Oncology.
- 1.3** The Association has been granted approval by the Federal Board of Revenue under Section 61 of the Income Tax Ordinance, 2001, whereby, the donor shall be entitled to an allowance for donations made to the Association.

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**2.1 BASIS OF PREPARATION**

- 2.1.1** These financial statements have been prepared under the historical cost convention. These financial statements have been prepared in accordance with the approved accounting standards, as applicable in Pakistan. Approved accounting standards comprise of Revised Accounting and Financial Reporting Standards for Small Sized Entities (AFRSs for SSEs) issued by the Institute of Chartered Accountants of Pakistan (ICAP).
- 2.1.2** These financial statements have also been prepared in accordance with "Guideline for accounting and reporting for Non-Government (NGOs) and Non-Profit Organisations (NPOs)" issued by ICAP and in case requirements differ, AFRSs for SSEs shall prevail.
- 2.1.3** The preparation of financial statements in conformity with the above requirements requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Association's accounting policies. The Association makes estimates and assumptions concerning the future, based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results. The matters involving higher degree of judgements or complexity or areas where estimates, assumptions and judgements are significant to the financial statements are set out below:
- Residual values and useful lives of tangible fixed assets (note 2.2)
  - Residual values and useful lives of intangible fixed assets (note 2.3)
  - Provision for impairment of non-financial assets (note 2.4)

**2.2 Tangible fixed assets, capital work in progress and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

Capital work in progress is stated at historical cost less impairment losses, if any.

Depreciation is charged to income using the straight line method whereby the cost of an asset is written-off over its estimated useful life at the rates given in note 3. Depreciation on additions during the first half of the year is charged for the full year, and on those in the second half of the year at 50% of the normal annual rate. Depreciation for half year is charged on disposals made during the year.

The residual values useful lives and depreciation method are reviewed and adjusted, if appropriate, at each balance sheet date.

Subsequent costs are included in the assets' carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized.

Maintenance and normal repairs are charged to the statement of income and expenditure . The gain or loss on disposal or retirement of an asset represented by the difference between the sale proceeds and the carrying amount of the asset is recognized as an income or expense.

### **2.3 Intangible fixed assets**

Intangible fixed assets are initially capitalised at cost , which includes the Purchase price and other directly attributable cost of preparing the asset for its intended use

Intangible fixed assets are subsequently carried at cost less accumulated amortization and impairment losses. These costs are amortised to income and expenditure using the straight line method over their estimated useful lives of three to five years.

### **2.4 Impairment of non-financial assets**

The carrying amounts of the Association's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment loss. If any such indication exists, the asset's recoverable amount is estimated to determine the extent of impairment loss, if any. An impairment loss is recognized for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an assets fair value less cost to sell and value in use. Impairment losses are recognized in the statement of income and expenditure.

### **2.5 Financial instruments**

#### **2.5.1 Financial assets**

The Association classifies its financial assets at initial recognition in the following categories depending upon the nature and purpose for which the financial assets were acquired.

##### **(a) At fair value through profit or loss**

Financial assets at fair value through profit or loss are financial assets held for trading and financial assets designated upon initial recognition as at fair value through profit or loss. A financial asset is classified as "fair value through profit or loss" if acquired principally for the purpose of selling in the short term. Assets in this category are classified as current assets.

Investments are initially recognized at fair value and transaction costs are expensed out in the statement of income and expenditure. Subsequent to initial recognition these investments are carried at fair value. Gains or losses arising from changes in the fair value of these investments are included in the statement of income and expenditure.

##### **(b) Held-to-maturity**

Financial assets with fixed or determinable payments and fixed maturity, where management has the positive intention and ability to hold till maturity are classified as held-to-maturity.

##### **(c) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than twelve months after the balance sheet date, which are classified as non- current assets.

##### **(d) Available-for-sale**

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investments within twelve months from the balance sheet date.

All financial assets are recognized at the time when the Association becomes a party to the contractual provisions of the instrument. Regular way purchases and sales of investments are recognized and derecognized on trade date (the date on which the Association commits to purchase or sell the asset). Financial assets are initially recognized at fair value plus transaction costs except for financial assets at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognized at fair value and transaction costs are expensed in the statement of income and expenditure. Financial assets are derecognized when the rights to receive cash flows from the assets have expired or have been transferred and the Association has transferred substantially all the risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit or loss are subsequently carried at fair value. Loans and receivables and held-to-maturity investments are carried at amortized cost using the effective interest rate method.

#### **2.5.2 Financial liabilities**

All financial liabilities are recognized at the time when the Association becomes a party to the contractual provisions of the instrument.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expired. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognized in the statement of income and expenditure.

#### **2.6 Stocks**

Stocks are valued at lower of cost and net realisable value. Cost is determined using the first-in-first-out method.

#### **2.7 Cash and cash equivalents**

Cash and cash equivalents includes cash in hand and cash with banks on current, collection, deposit and savings accounts.

#### **2.8 Foreign currency translation**

These financial statements are presented in Pakistan Rupees, which is the Association's functional currency. Transactions in foreign currencies are translated into Pakistan Rupees at the rates of exchange prevailing on the date of the transactions. Monetary assets in foreign currencies are translated into Pakistan Rupees at exchange rate prevailing at the balance sheet date. The resulting exchange gains or losses are included in the statement of income and expenditure.

#### **2.9 Provisions**

Provisions are recognized when the Association has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect current best estimate.

#### **2.10 Donations / Grants**

Donations / grants are accounted for on receipt basis. Donations received for operations are classified as income in the statement of income and expenditure.

### 3 TANGIBLE FIXED ASSETS

2025	COST		ACCUMULATED DEPRECIATION				Book value As at June 30, 2025 Rupees	Depreciation rate per annum %	
	As at July 1, 2024 Rupees	Additions Rupees	(Deletions) Rupees	As at June 30, 2025 Rupees	Charge for the year Rupees	Disposal / adjustments Rupees			As at June 30, 2025 Rupees
<b>Assets own use</b>									
Building	19,601,031	33,836,950	-	53,437,981	3,871,968	352,501	4,224,469	49,213,512	15
Ambulance	1,395,950	-	-	1,395,950	531,298	129,698	660,996	734,954	15
Computers	3,175,857	1,040,586	-	4,216,443	2,512,840	511,085	3,023,925	1,192,518	30
Equipment & Furniture and Fixtures	92,215,229	1,141,246	-	93,356,475	75,052,658	2,744,197	77,796,855	15,559,621	15
<b>Total</b>	<b>116,388,067</b>	<b>36,018,782</b>	<b>-</b>	<b>152,406,849</b>	<b>81,968,764</b>	<b>3,737,481</b>	<b>-</b>	<b>66,700,605</b>	

### TANGIBLE FIXED ASSETS

2024	COST		ACCUMULATED DEPRECIATION				Book value As at June 30, 2024 Rupees	Depreciation rate per annum %	
	As at July 1, 2023 Rupees	Additions Rupees	(Deletions) Rupees	As at June 30, 2024 Rupees	Charge for the year Rupees	Disposal / adjustments Rupees			As at June 30, 2024 Rupees
<b>Assets own use</b>									
Building	7,475,551	12,125,480	-	19,601,031	3,605,630	266,338	-	3,871,968	15
Ambulance	1,395,950	-	-	1,395,950	378,713	152,586	-	531,298	15
Computers	2,780,457	395,400	-	3,175,857	2,228,690	284,150	-	2,512,840	30
Equipment & Furniture and Fixtures	91,955,987	259,242	-	92,215,229	72,023,966	3,028,692	-	75,052,658	15
<b>Total</b>	<b>103,607,945</b>	<b>12,780,122</b>	<b>-</b>	<b>116,388,067</b>	<b>78,236,998</b>	<b>3,731,766</b>	<b>-</b>	<b>81,968,764</b>	

3 the depreciation charge for the year has been allocated as follows :

2025 Rupees	2024 Rupees
3,662,731	3,657,130
74,750	74,635
<b>3,737,481</b>	<b>3,731,766</b>

Operating expense  
Administrative expense

**4 INTANGIBLE ASSET**  
**2025**

	COST		ACCUMULATED AMORTIZATION		Book value As at June 30, 2025	Amortization rate per annum %	
	As at July 1, 2024	As at June 30, 2025	As at July 1, 2024	Charge for the year			As at June 30, 2025
	Rupees	Rupees	Rupees	Rupees			Rupees
Computer Software	2,244,464	2,954,464	1,460,557	448,169	1,908,726	30	
<b>Total</b>	<b>2,244,464</b>	<b>2,954,464</b>	<b>1,460,557</b>	<b>448,169</b>	<b>1,908,726</b>	<b>1,045,738</b>	

**INTANGIBLE ASSET**  
**2024**

	COST		ACCUMULATED AMORTIZATION		Book value As at June 30, 2024	Amortization rate per annum %	
	As at July 1, 2023	As at June 30, 2024	As at July 1, 2023	Charge for the year			As at June 30, 2024
	Rupees	Rupees	Rupees	Rupees			Rupees
Computer Software	1,644,464	2,244,464	1,124,596	335,960	1,460,557	30	
<b>Total</b>	<b>1,644,464</b>	<b>2,244,464</b>	<b>1,124,596</b>	<b>335,960</b>	<b>1,460,557</b>	<b>783,907</b>	

	2025	2024
	Rupees	Rupees
Operating expense	358,535	268,768
Administrative expense	89,634	67,192
	<b>448,169</b>	<b>335,960</b>

	Note	2025 Rupees	2024 Rupees
<b>5 STOCKS</b>			
Medicines			
- Cancer		4,665,911	3,012,799
- Others		1,203,786	454,392
- Lab Chemicals		180,977	632,022
		<b>6,050,674</b>	<b>4,099,212</b>

**6 ADVANCE , DEPOSIT ,PREPAYMENT AND OTHER RECEIVABLE**

Advances to supplier		1,285,436	230,498
Security deposits		80,000	80,000
Prepaid insurance		80,460	77,203
Taxes receivables		10,902,631	9,660,303
Other receivables		753,147	536,225
		<b>13,101,674</b>	<b>10,584,229</b>

**7 SHORT TERM INVESTMENT**

-At Fair Value through profit and loss

Mutual Fund	7.1	<b>248,284,966</b>	<b>246,405,501</b>
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7.2 Profit on Mutual fund carry at the rate 13.62% per Annum (F.Y 2024 on Mutual Fund 21.5% per annum)

**8 CASH AND BANK BALANCES**

Saving accounts			
-Foreign currency	8.1	4,270,170	4,122,082
-Local currency	8.2	5,604,470	2,298,105
		<b>9,874,640</b>	<b>6,420,187</b>
Current accounts			
-Foreign currency		42,169	37,635
-Local currency		1,999,398	388,633
		<b>2,041,567</b>	<b>426,268</b>
Cash in hand		100,000	50,000
		<b>12,016,207</b>	<b>6,896,456</b>

8.1 1%

8.2 7% to 10%

	2025 Rupees	2024 Rupees
<b>9 GENERAL FUND-Unrestricted</b>		
Balance at beginning of year	103,798,239	77,699,872
Add:		
-Net surplus for the year	74,705,524	26,098,367
	<u>178,503,762</u>	<u>103,798,239</u>
<b>10 ENDOWMENT FUND-Restricted</b>		
Balance at beginning of year	7,007,599	6,082,963
Add:		
Receipt during the year	-	-
Income on investment of funds	784,907	924,636
	<u>7,792,506</u>	<u>7,007,599</u>
<b>10.1</b>	The Endowment fund received from various donors is to be utilized for capital expenditure. The amount has been invested in Mutual Fund till the time it is utilized.	
<b>11 INFRASTRUCTURE FOR PATIENT FUND-Restricted</b>		
Balance at beginning of year	190,126,402	165,039,687
Add:		
Receipt during the year	-	-
Income on investment of funds	15,929,026	25,086,715
Less:		
Construction and capital expenditure	(47,913,002)	
	<u>158,142,426</u>	<u>190,126,402</u>
<b>11.1</b>	The Infrastructure for patient fund received from various donors is to be utilized for capital expenditure. The amount has been invested in Mutual Fund till the time it is utilized.	
<b>12 CREDITORS, ACCRUED AND OTHER LIABILITIES</b>		
Creditors	1,039,166	712,498
Accrued liabilities	589,860	1,072,579
others	1,132,143	471,292
	<u>2,761,169</u>	<u>2,256,369</u>
<b>13 CONTINGENCIES AND COMMITMENTS</b>		
	There were no contingencies and commitments at the reporting date. (2024: Nil)	
<b>14 DONATIONS AND ZAKAT</b>		
- Donations	159,875,987	133,708,294
- Zakat	51,994,889	44,495,488
- in kind	304,335	5,202,102
	<u>212,175,211</u>	<u>183,405,884</u>
<b>15 OTHER INCOME</b>		
Profit on investment & Saving	12,616,891	12,420,750
Souvenior	299,625	334,550
Exchange gain- net	109,644	-
Scrap sales	190,000	136,500
Other	100	32
	<u>13,216,260</u>	<u>12,891,832</u>

		2025	2024	
		Rupees	Rupees	
<b>16</b>	<b>Operating expenses</b>			
	Medicines issued	16.1	82,426,080	63,788,212
	Salaries & allowances		43,234,409	42,748,787
	Laboratory expense	16.2	40,684,719	31,982,947
	Utilities		650,345	559,754
	Printing stationery		973,581	996,605
	Travelling conveyance & entertainment		327,469	301,770
	Depreciation		3,662,731	3,657,130
	Amortization		358,535	268,768
	Advertisement & publicity		1,991,285	2,819,263
	Repairs & maintenance			
	Ambulance		28,648	17,280
	Wards & equipments		6,089,507	8,009,483
	Insurance		588,955	402,702
	Security charges		1,087,438	737,352
	Computer expenses		134,721	100,800
	Miscellaneous		422,370	372,049
			<b>182,660,794</b>	<b>156,762,901</b>
<b>16.1</b>	<b>MEDICINES ISSUED</b>			
	Opening Stock		3,012,799	2,804,854
	Add:			
	-Purchases		84,079,193	63,996,156
	Closing Stock		(4,665,911)	(3,012,799)
			<b>82,426,080</b>	<b>63,788,212</b>
<b>16.2</b>	<b>LABORATORY EXPENSE</b>			
	Opening Stock		1,086,414	1,000,932
	Add:			
	-Purchases		34,880,351	28,873,293
	Closing Stock		(1,384,763)	(1,086,414)
			<b>34,582,002</b>	<b>28,787,811</b>
	-Outside tests		6,102,717	3,195,136
			<b>40,684,719</b>	<b>31,982,947</b>
<b>17</b>	<b>Administrative expenses</b>			
	Salaries & allowances	17.1	14,303,125	10,549,676
	Utilities		162,586	239,894
	Printing & stationery		243,395	427,116
	Travelling conveyance & entertainment		140,344	129,330
	Repairs & maintenance - Office		274,251	1,106,258
	Insurance		147,239	100,676
	Computer expenses		57,738	43,200
	Auditors Remuneration	17.2	216,000	189,000
	Bank charges		48,078	31,533
	Depreciation		74,750	74,635
	Exchange Loss		-	173,534
	Amortization		89,634	67,192
	Miscellaneous		181,016	304,403
			<b>15,938,155</b>	<b>13,436,448</b>

**17.1 SALARIES AND ALLOWANCES**

No remuneration is paid / payable to the President of the Association for the year ended June 30, 2025

**17.2 AUDITORS REMUNERATION**

Audit Fees	<b>200,000</b>	189,000
Sindh Sales Tax 8%	<b>16,000</b>	-
	<b><u>216,000</u></b>	<u>189,000</u>

**18 TAXATION**

The Association is a non- profit organization under section 2(36) of the Income Tax Ordinance, 2001 (the Ordinance), accordingly, its income is not liable to tax in view of tax credit available under section 100(C) of the Ordinance.

**19 NUMBER OF EMPLOYEES**

Number of employees as at year end	<b>81</b>	86
Average number of employees during the year	<b>83</b>	83

**21 DATE OF AUTHORIZATION FOR ISSUE**

These financial statements were authorized for issue on \_\_\_\_\_ by Executive Committee of the Association.

**22 GENERAL**

Figures have been rounded off to the nearest rupee.

  
\_\_\_\_\_  
**President**

  
\_\_\_\_\_  
**General Secretary**

  
\_\_\_\_\_  
**Treasurer**

# Shariah Certificate



## CERTIFICATE Zakat and Donation Funds For the Period 2024-2025

### Introduction:

Child Aid Association (CAA) was founded in 1979 and is a registered voluntary organization with the Department of Social Welfare Government of Sindh. Having established the first pediatric Cancer Center in Pakistan in 1999 at NICH, the Association is providing free treatment to all patients. The Cancer Center has achieved 70% disease-free survival in those who completed treatment as per international protocols.

Today by the Grace of ALLAH with 25 years of service behind us our organization is running a full-fledged Children Cancer Center at the NICH, Karachi, where treatment is free of cost. This can be done through generous donations from philanthropists and charitable organizations. The needy cancer patients are treated through welfare funds to live their lives healthy and become beneficial to society.

Child Aid Association has a good working relationship with the administration of the National Institute of Child Health, Karachi. The Association is run by an executive committee, elected every two years by the general body of the members. The executive committee has all the authority to raise funds, disburse them with due care, and make all the decisions concerning future projects.

### Zakat and Donation Utilization:

- The financial needs of deserving patients are covered through Zakat and Donations funds according to the shariah rulings. This free of cost treatment and services brings comfort to humanity and achieving great ranks in front of ALLAH SUBHAN WA TAA'LA.
- Zakat and donation funds are being collected, disbursed, and utilized according to Shariah law.

### Conclusion:

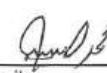
As an external Shariah Consultant, we regularly reviewed and checked the existing patients' treatment and other facilities which are 100% free of cost, and while examining the accounts for the financial year 2023-2024, we conclude that the Association is purely working for the welfare of needy and deserving patients.

**In addition to the above statement, we further confirm that The Child Aid Association is entitled to receive Zakat and Donations from all fields of life besides individuals as well as Corporate Sectors.**

May Allah S.W.T grant the Management of Child Aid Association blessings for their services and management for this noble cause.

  
Dr. Mufti Hassan Ashraf Usmani  
For and behalf of  
Sharafat Consultancy (Pvt.) Limited



  
Muhammad Sohaib  
For and behalf of  
Sharafat Consultancy (Pvt.) Limited



Dated: July 2024

Dated: July 2024

# Registration Certificate

## Sindh Charities Registration and Regulation Commission

Government of Sindh



Registration No. SN-0045002832610222

Registration Date: 11-Feb-2025

Valid From: 11-Feb-2025 To: 10-Feb-2026

## REGISTRATION CERTIFICATE

The Sindh Charities Registration and Regulation Commission confers Provisional Registration in terms of **Section 6 (b)** read with **Section 8 & 9** of the Sindh Charities Registration and Regulation Act, 2019 in favour of "**Child Aid Association, Karachi South, Karachi South, 10 Rafiqi Shaheed Road National Institute of Child Health**" as **Category (A)** having operations in whole of the province of the Sindh.

Sindh Charities Registration and Regulation Commission



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