



**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**

Registration No. : PPM-001-14-03031987
(Registered in Malaysia under Societies Act, 1966)

Reports and Financial Statements
For The Financial Year Ended 31 December 2024

Registration No: PPM-001-14-03031987

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**
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**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**

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MANAGEMENT COMMITTEE INFORMATION

Committee Members

President	:	Mohd Nazrul bin Mohd Amin
Chairman	:	Julian Wong Ming Vui
Vice Chairman	:	Dr. Nursuriati binti Jamil
Honorary Secretary	:	Cason Ong Tzse Chun
Assistant Honorary Secretary	:	Nagor Amir bin Noor Mohamed
Ordinary Members	:	Dr. Mazidah binti Said Ir. Mat Jusoh bin Mamat Jennifer Balanting Chong Hing Pheng Suntaresan a/l Sauamamtham Dr. Suwaibah binti Zakaria
Principal Place of Operation	:	Unit B-3-3 Pacific Place Commercial Centre Jalan PJU 1A/4, Ara Damansara 47301, Petaling Jaya Selangor Darul Ehsan
Auditors	:	Afrizan Tarmili Khairul Azhar PLT (LLP0031255-LCA) (AF:1300) 4-04-02, Presint Alami Pusat Perniagaan Worldwide 2 Seksyen 13 40100 Shah Alam Selangor Darul Ehsan
Principal Bankers	:	CIMB Bank Berhad Maybank Islamic Berhad

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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MANAGEMENT COMMITTEE'S REPORT

The Management Committee hereby submit their report together with the audited financial statements of the Society for the financial year ended 31 December 2024.

PRINCIPAL ACTIVITIES

The Society is non-profit organisation registered under the Societies Act, 1966. The organisation have been established for provide public education on autism, provide assistance and advice for families with autistic children, promote and encourage the treatment, education, welfare and acceptance of Malaysian with autism, and provide training and learnings skills to autistic children.

The Society is located at Unit B-3-3, Pacific Place Commercial Centre, Jalan PJU 1A/4, Ara Damansara, 47301, Petaling Jaya, Selangor Darul Ehsan.

FINANCIAL RESULTS

	RM
Surplus for the year	<u>1,722,992</u>

AUDITORS' REMUNERATIONS

Total amounts paid to or receivable by the auditors as remunerations for their services as auditors are as follows:-

	RM
Statutory audit	<u>7,800</u>

MANAGEMENT COMMITTEE MEMBERS

The Management Committee Members who have held office during the year since the beginning of the financial year to the date of the report are as follows:-

Mohd Nazrul bin Mohd Amin	President	
Julian Wong Ming Vui	Chairman	
Dr. Nursuriati binti Jamil	Vice Chairman	
Cason Ong Tzse Chun	Honorary Secretary	
Nagor Amir bin Noor Mohamed	Assistant Honorary Secretary	
Mohamad Zamzuri bin Ahmad	Treasurer	(Resigned w.e.f 31.01.2025)

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT BY THE MANAGEMENT COMMITTEE REPRESENTATIVES

We, **JULIAN WONG MING VUI** and **CASON ONG TZSE CHUN**, being two of the management Committee members of **PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**, do hereby state that, in the opinion of the Committee, the accompanying financial statements the statement of income and expenditure, statement of financial position, and statement of cash flows for the financial year then ended, together with the notes thereto, are properly drawn up in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act, 1966 in Malaysia, so as to give a true and fair view of the financial position of the Society as of 31 December 2024 and of its financial performance and cash flows for the year then ended.

Signed on behalf of Committee in accordance with a resolution of the Management Committees,



JULIAN WONG MING VUI
Chairman



CASON ONG TZSE CHUN
Honorary Secretary

Petaling Jaya, Selangor

Date: 11 APR 2025

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATUTORY DECLARATION

I, **JULIAN WONG MING VUI**, being the Chairman responsible for the financial management of **PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**, do solemnly and sincerely declare that the accompanying financial statements are to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared by the }
above named **JULIAN WONG MING VUI** at }
Shah Alam in state of Selangor Darul Ehsan }
on **11 APR 2025** }



JULIAN WONG MING VUI

Before me,



Commissioner for Oaths

Shah Alam, Selangor

ALAMAT PESURUHJAYA SUMPAN PEGUAMBELA DAN PEGUAMCARA
TETUAN KHAMDAH & CO
NO 27 JALAN KELULI AM/TAM,
PUSAT PERNAGAAAN BUKIT RAJA SEKSYEN 7,
40000 SHAH ALAM SELANGOR
TEL: 03-33413511 / 03-3139178



AFRIZAN TARMILI KHAIRUL AZHAR PLT

Chartered Accountants (LLP0031255-LCA) (AF1300)

Aftaas, 2, Jalan Rampai Niaga 2, Rampai Business Park, 53300, Kuala Lumpur

☎ (603) 4143 9330 📠 (603) 4142 9330 ✉ aftaas@aftaas.com

Registration No: PPM-001-14-03031987

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
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Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**, which comprise the statement of financial position, statement of income and expenditure, and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 8 to 31.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2024, and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of Societies Act, 1966 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standard) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Information Other than the Financial Statements and Auditors' Report Thereon

The Management Committee are responsible for the other information. The other information comprises the Management Committees' Report, but does not include the financial statement of the Society and our auditors' report thereon.

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



Member of Parker Russell International

Registration No: PPM-001-14-03031987

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA) (CONT'D)
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Information Other than the Financial Statements and Auditors' Report Thereon (Cont'd)

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

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

Responsibilities of the Management Committees for the Financial Statements

The Management Committees of the Society are responsible for the preparation of financial statements of the Society that give a true and fair view in accordance with Malaysian Private Entities Standards and the requirements of the Societies Act, 1966 in Malaysia. The Management Committees are also responsible for such internal control as the Management Committees determine is necessary to enable the preparation of financial statements of the Society that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Society, the Management Committees are responsible for assessing the Society'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 the Management Committees either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Society as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing 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.



Member of Parker Russell International

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:-

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

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

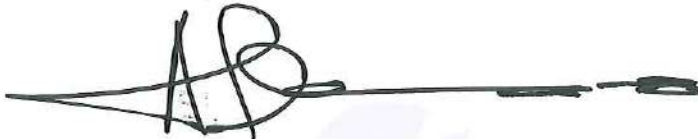


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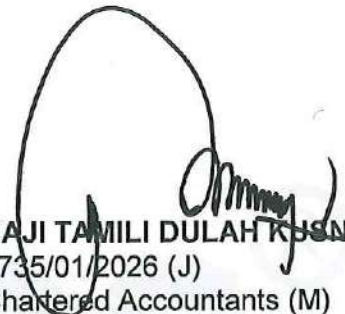
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA) (CONT'D)**
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Other Matters

This report is made solely to the members of the Society, as a body, in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



AFRIZAN TARMILI KHAIRUL AZHAR PLT
(LLP0031255-LCA) (AF : 1300)
Chartered Accountants (Malaysia)



HAJI TARMILI DULAH KUSNI
1735/01/2026 (J)
Chartered Accountants (M)
Partner

Shah Alam, Selangor

Date: **11 APR 2025**



Member of Parker Russell International

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	2024 RM	2023 RM
Income			
Program fee	3	2,611,787	2,398,714
Registration fee		13,800	14,680
Training income		3,000	3,750
Subscription fee		29,581	26,450
		<u>2,658,168</u>	<u>2,443,594</u>
Add: Other income			
Interest income		142,215	126,347
Sundry income		48,205	48,826
		<u>190,420</u>	<u>175,173</u>
Total income		<u>2,848,588</u>	<u>2,618,767</u>
Less: Expenditure			
Intervention centres (Appendix 1)		3,862,386	3,946,596
Head office (Appendix 2)		819,333	810,921
		<u>4,681,719</u>	<u>4,757,517</u>
Deficit before external contributions		<u>(1,833,131)</u>	<u>(2,138,750)</u>
Add: External contributions			
Public and corporate contributions	4	1,058,895	1,102,777
Net fund raising	5	257,617	122,070
Deficit supported by MOF special grant	6	164,000	128,000
Welfare grant		568,756	717,857
Mandated fund recognised:-	7		
- Donor mandate		1,680,525	648,111
- Internal mandate		34,517	20,508
- Other grants		-	21,708
- Welfare grants		711	7,243
		<u>3,765,021</u>	<u>2,768,274</u>
Less: Mandated fund utilised		208,898	472,040
Surplus for the financial year before taxation		<u>1,722,992</u>	<u>157,484</u>
Less: Taxation	8	-	-
Surplus for financial year		<u>1,722,992</u>	<u>157,484</u>

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
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STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Note	2024 RM	2023 RM
ASSETS			
Non-current asset			
Property, plant and equipment	9	<u>2,154,047</u>	<u>2,159,584</u>
Total non-current asset		<u>2,154,047</u>	<u>2,159,584</u>
Current asset			
Sundry receivables, deposits and prepayments	10	1,666,794	280,646
Fixed deposits with license banks	11	4,987,945	6,155,495
Cash and cash equivalents	12	<u>3,017,696</u>	<u>2,594,947</u>
Total current asset		<u>9,672,435</u>	<u>9,031,088</u>
Total Assets		<u>11,826,482</u>	<u>11,190,672</u>
ACCUMULATED FUND AND LIABILITY			
Accumulated fund			
Accumulated surplus		6,422,572	6,265,088
Surplus for the year	19	<u>1,722,992</u>	<u>157,484</u>
Total accumulated fund		<u>8,145,564</u>	<u>6,422,572</u>
Restricted funds			
Donor mandate	13	1,342,279	2,573,874
Internal mandate	14	<u>432,747</u>	<u>467,081</u>
		<u>1,775,026</u>	<u>3,040,955</u>
Grants			
MOF Special Grant	15	550,686	714,686
Welfare Grants	16	1,123,204	833,658
Other grant	17	<u>-</u>	<u>-</u>
		<u>1,673,890</u>	<u>1,548,344</u>
Current liability			
Sundry payables and accruals	18	<u>232,002</u>	<u>178,801</u>
Total current liability		<u>232,002</u>	<u>178,801</u>
Total Accumulated Fund and Liability		<u>11,826,482</u>	<u>11,190,672</u>

The accompanying notes from an integral part of the audited financial statements

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
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STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	2024 RM	2023 RM
Cash flows from operating activities			
Surplus for the financial year before taxation		1,722,992	157,484
<i>Adjustments for:-</i>			
Depreciation of property, plant and equipment		209,168	194,499
Interest income		(142,215)	(126,347)
Operating loss before working capital changes		1,789,945	225,636
<i>Changes in working capital:-</i>			
Sundry receivables, deposits and prepayments		(1,386,148)	(148,169)
Payables and accruals		53,201	41,596
Net cash generated from operations		456,998	119,063
Interest received		142,215	126,347
Net cash generated from operating activities		599,213	245,410
Cash flows from investing activity			
Acquisition of property, plant and equipment		(203,631)	(123,161)
Net cash used in investing activity		(203,631)	(123,161)
Cash flows from financing activities			
Addition of restricted mandates		458,240	1,524,930
Addition of welfare grant		1,158,463	800,756
Utilisation of other grants		-	(21,708)
Utilisation of public donation		(3,310)	-
Utilisation of vocational fees		(5,817)	-
Utilisation of MOF special grants		(164,000)	(128,000)
Utilisation of restricted mandates		(1,715,042)	(668,619)
Utilisation of welfare grant		(868,917)	(958,502)
Net cash (used in)/generated from investing activities		(1,140,383)	548,857
Net changes in cash and cash equivalents		(744,801)	671,106
Cash and cash equivalents at the beginning of the financial year		8,750,442	8,079,336
Cash and cash equivalents at the end of the financial year	12	8,005,641	8,750,442

The accompanying notes from an integral part of the audited financial statements

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

1. GENERAL INFORMATION

The Society is non-profit organisation registered under the Societies Act, 1966. The organisation have been established for provide public education on autism, provide assistance and advice for families with autistic children, promote and encourage the treatment, education, welfare and acceptance of Malaysian with autism, and provide training and learnings skills to autistic children.

The Society is located at Unit B-3-3, Pacific Place Commercial Centre, Jalan PJU 1A/4, Ara Damansara, 47301, Petaling Jaya, Selangor Darul Ehsan.

Other places of activities are as follows:-

<u>No.</u>	<u>Centre</u>	<u>Address</u>
1	Program Intervensi NASOM Titiwangsa	No.62A-2, Lorong Maran, Off Jalan Kuantan, Tasik Titiwangsa, 53200 Kuala Lumpur.
2	Pusat Latihan Vokasional Jalan Ipoh	No. 2, Jalan 7/18B, Taman Batu Permai, Off Jalan Ipoh, 51200 Kuala Lumpur.
3	Program Intervensi NASOM Klang	No. 5, Lorong Sepat 2, Taman Bertek, Teluk Pulai, 41300, Klang, Selangor Darul Ehsan.
4	Program Intervensi NASOM Ipoh	No. 6 & 8, Taman Tingkat Ipoh Satu, Ipoh Garden South, 31400 Ipoh, Perak Darul Ridzuan.
5	Program Intervensi NASOM Penang	No. 32-34, Jalan Pantai Jerjak 1, 11900 Bayan Lepas, Pulau Pinang.
6	Program Intervensi NASOM Butterworth	No. 8, Lorong Molek 3, Bagan Ajam, 13000 Butterworth, Pulau Pinang.
7	Program Intervensi NASOM Melaka	Bistari Negeri Melaka, No. 28 & 48, Jalan Bukit Peringgit, 75400, Peringgit, Melaka
8	Pusat Latihan Vokasional Kuantan	No. 631, Lorong Selamat 21, Off Jalan Teluk Sisek, 25050, Kuantan, Pahang.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D)**

1. GENERAL INFORMATION (CONT'D)

Other places of activities are as follows:- (cont'd)

<u>No.</u>	<u>Centre</u>	<u>Address</u>
9	Pusat Latihan Vokasional Taman Supreme	No. 6, Jalan 2/98, Taman Supreme, 56000 Cheras, Kuala Lumpur.
10	Pusat Jagaan dan Kediaman Autisme	No. 50, 52 & 52A, Jalan Sanggul 4, Bandar Puteri, 42000 Klang, Selangor Darul Ehsan.
11	Setia Alam Therapy Centre	Unit 2A-2,25A-3,25A-4 &25A-5, Setia Ave 2, Jalan Setia Prima S U13/S, Setia Alam, 40170 Shah Alam, Selangor.
12	Program Intervensi NASOM Gombak	SD 44, Jalan Amzil, Taman Rowther, 68100, Batu Caves, Kuala Lumpur.
13	Program Intervensi NASOM Alor Setar	No. 4010, Taman PKNK, Jalan Tun Razak, 05200 Alor Setar, Kedah.
14	Program Intervensi NASOM Kerteh	PT 15856, Jalan Melor, 24300 Kerteh, Terengganu.
15	Program Intervensi NASOM Kuantan	A-1315, Taman Selamat Baru, 25050 Kuantan, Pahang.
16	Program Intervensi NASOM Kota Kinabalu	H13, KKIP-1B-2, Taman Salut Perdana, Kota Kinabalu, Sabah.
17	Pusat Aktiviti Remaja Autisme	No. 30 & 30A, Jalan Sanggul 1, Bandar Puteri, 42000 Klang, Selangor Darul Ehsan.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'

(a) Basic of accounting

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Private Entities Reporting Standards and the requirements of the Companies Act, 2016.

The financial statements have been prepared under the historical cost convention except as disclosed in the respective significant accounting policies.

The financial statements are presented in Ringgit Malaysia (RM).

The accounting policies adopted are consistent with those adopted with the previous financial year except as follows. On 1 January 2023, the Company adopted the following amended standards which are mandatory for annual periods beginning on or after 1 January 2023.

- International Tax Reform - Pillar Two Model Rules (Amendments to the *Malaysian Private Entities Reporting Standard*)

In December 2021, the OECD released a draft legislative framework for global minimum tax that is expected to be used by individual jurisdictions. The goal of the framework is to reduce from the shifting of profit from one jurisdiction to another, in order to reduce global tax obligations, incorporate structures. In March 2022, the OECD released detailed technical guidance on Pillar Two of the rules and in February 2023 further administrative guidance.

The Malaysian government has announces that it will adopt the Pillar Two rules to apply no earlier than 1 January 2025 for Malaysian Multi National Entities (MNEs) operations under the income inclusion rule and 1 January 2025 for overseas MNEs subject to the undertaxed profits rule. Legislation to affect these Pillar Two changes has not yet been passed in Malaysia.

The nature and impact of the amended MPERS and the interpretations do not have material impact to the financial statements of the Society.

(b) Property, Plant and Equipment

The cost of an item of property, plant and equipment is recognized as an asset when it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses, except for freehold land and buildings.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES

b) Property, Plant and Equipment

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives, as follows:-

Leasehold land	Amortised over 50 to 86 years
Freehold land	2%
Furniture and fittings	10%
Musical equipment	10%
Renovation	10%
Household equipment	20%
Office equipment	20%
Motor vehicle	20%
Playground equipment	20%
Cabin	20%
Sensory equipment	20%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

c) Impairment of assets

At each reporting date, the Society reviews the carrying amounts of its assets to determine whether there is any indication of impairment. If any such indication exists, impairment is measured by comparing the carrying values of the assets with their recoverable amounts. Recoverable amount is the higher of net selling price and value in use, which is measured by reference to discounted future cash flows.

An impairment loss is recognised as an expense in profit or loss.

Reversal of impairment losses recognised in prior years is recorded when the impairment losses recognised for the asset no longer exist or have decreased.

The reversal is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortization and depreciation) had no impairment loss been recognised. The reversal is recognised in the profit or loss immediately.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Grants

Grants are recognised initially as deferred income at fair value when there is reasonable assurance that they will be received and that the Society will comply with the conditions associated with the grant; they are then recognised in profit or loss as other income on a systematic basis over the useful life of the asset.

Grants that compensate the Society for expenses incurred are recognised in profit or loss as other income on a systematic basis in the same period in which the expenses are recognised.

(e) Financial assets

Financial assets are recognised in the statement of financial position when the Society becomes a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at transaction price, include transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

After initial recognition, financial assets are classified into one of five categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, financial assets that are equity instruments measured at cost less impairment, impairment of financial assets and derecognition of financial assets.

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in statement of comprehensive income.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (cont'd)

(ii) *Financial assets that are debt instruments measured at amortised cost*

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

(iii) *Financial assets that are equity instruments measured at cost less impairment*

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort, and contracts linked to such instruments that, if exercised, will result in delivery of such instruments, are measured at cost less impairment.

(iv) *Impairment of financial assets*

At the end of each reporting period, the Society assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

- Objective evidence could include:-
- Significant financial difficulty of the issuer; or
- A breach of contract; or
- The lender granting to the borrower a concession that the lender would not otherwise consider; or
- It becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- Observable data indicating that there is a measurable decrease in the estimated future cash flows from the financial assets since the initial recognition of those assets.

For certain category of financial assets, such as trade receivables, if it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the assets are included in a group with similar credit risk characteristics and collectively assessed for impairment.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (cont'd)

(iv) *Impairment of financial assets (cont'd)*

Impairment losses, in respect of financial assets measured at amortised cost, are measured as the differences between the assets' carrying amounts and the present values of their estimated cash flows discounted at the assets' original effective interest rate.

If there is objective evidence that impairment losses have been incurred on financial assets measured at cost less impairment, the amount of impairment losses are measured as the difference between the asset's carrying amount and the best estimate of the amount that the Society would receive for the asset if it were to be sold at the reporting date.

The carrying amounts of the financial assets are reduced directly, except for the carrying amounts of trade receivables which are reduced through the use of an allowance account. Any impairment loss is recognised in profit or loss immediately. If, in subsequent period, the amount of an impairment loss decreases, the previously recognised impairment losses are reversed directly, except for the amounts related to trade receivables which are reversed to write back the amount previously provided in the allowance account. The reversal is recognised in statement of comprehensive income immediately.

v) *Derecognition of financial assets*

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Society transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in comprehensive income in the period of the transfer.

(f) Receivables

Receivables are carried at net realizable value. Bad debts are written-off in the period in which they are identified. An estimate is made for doubtful debts based on review of all outstanding amounts at year-end.

(g) Payables

Payables are stated at cost which is the fair value of the consideration to be paid in future for goods and services rendered.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, bank balances, short term bank deposit and other short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Financial liabilities

Financial liabilities are recognised in the statement of financial position when the Society becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at transaction price, include transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Society to the arrangement.

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured at cost less impairment.

(i) *Financial liabilities measured at fair value through profit or loss*

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

(ii) *Financial liabilities measured at amortised cost*

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in comprehensive income when the financial liabilities are derecognised or impaired.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(i) Financial liabilities (cont'd)

(ii) *Financial liabilities measured at amortised cost (cont'd)*

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

(iii) *Loan commitments measured at cost less impairment*

Commitments to receive loan that meet the conditions of Section 11 of the MPERS are measured at cost less impairment.

(iv) *Derecognition of financial liabilities*

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in comprehensive income.

3. PROGRAM FEE

Monthly fees ranging from RM350 to RM1,550 (2023: RM300-RM1,000) is charged for providing training and learning skills for each autistic child.

4. PUBLIC AND CORPORATE CONTRIBUTIONS

Donation were received to provide training and learning skills to the autistic children and comprised of :-

	2024	2023
	RM	RM
Total collection	<u>1,058,895</u>	<u>1,102,777</u>
Contribution attributable to:-		
Intervention centres	405,907	442,821
Head office	652,988	659,956
	<u>1,058,895</u>	<u>1,102,777</u>

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5. NET FUND RAISING

	2024	2023
	RM	RM
Total collection	369,772	188,863
Less : Fund raising expenses	(112,155)	(66,793)
	<u>257,617</u>	<u>122,070</u>
Surplus attributable to:-		
Intervention centres	150,454	66,265
Head office	107,163	55,805
	<u>257,617</u>	<u>122,070</u>

6. DEFICIT SUPPORT UTILISATION OF MOF GRANT

	2024	2023
	RM	RM
Utilisation of mandated fund (Note 15)	<u>164,000</u>	<u>128,000</u>

7. UTILISATION OF MANDATED FUND

	Note	2024	2023
		RM	RM
Utilisation of mandated fund			
- Donor mandate (Note 13)	(a)	1,680,525	648,111
- Internal mandate (Note 14)		34,517	20,508
- Welfare grants (Note 16)		711	7,243
- Other grants (Note 17)		-	21,708
		<u>1,715,753</u>	<u>697,570</u>

a) Included in donor mandate is cost incurred during the year for acquire building located at B-2-3 and B-3-3, Blok B, Pacific Place @ Ara Damansara, Jalan PJU 1A/4, Ara Damansara, 47301 Petaling Jaya, Selangor total amounted RM1,500,000 which has been paid on 5 December 2024.

8. TAXATION

The Society was granted tax exemption under Section 44(6) of the Income Tax Act, 1967. Accordingly no amount have been provided for taxation for the financial year under review.

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9. PROPERTY, PLANT & EQUIPMENT

	Leasehold land RM	Freehold land RM	Furniture and fittings RM	Musical equipment RM	Balance c/f RM
Cost					
As at 1 January 2024	830,632	1,205,800	237,381	13,337	2,287,150
Addition	-	-	9,150	-	9,150
As at 31 December 2024	<u>830,632</u>	<u>1,205,800</u>	<u>246,531</u>	<u>13,337</u>	<u>2,296,300</u>
Accumulated depreciation					
As at 1 January 2024	221,025	337,624	199,371	13,083	771,103
Charge for the year	12,833	24,116	6,802	86	43,837
As at 31 December 2024	<u>233,858</u>	<u>361,740</u>	<u>206,173</u>	<u>13,169</u>	<u>814,940</u>
Net book value					
As at 31 December 2024	<u>596,774</u>	<u>844,060</u>	<u>40,358</u>	<u>168</u>	<u>1,481,360</u>

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9. PROPERTY, PLANT & EQUIPMENT (CONT'D)

	Balance b/f RM	Household equipment RM	Office equipment RM	Motor vehicle RM	Balance c/f RM
Cost					
As at 1 January 2024	2,287,150	298,018	718,356	125,000	3,428,524
Addition	9,150	1,050	54,498	-	64,698
As at 31 December 2024	<u>2,296,300</u>	<u>299,068</u>	<u>772,854</u>	<u>125,000</u>	<u>3,493,222</u>
Accumulated depreciation					
As at 1 January 2024	771,103	278,493	616,435	43,751	1,709,782
Charge for the year	43,837	5,983	42,280	12,500	104,600
As at 31 December 2024	<u>814,940</u>	<u>284,476</u>	<u>658,715</u>	<u>56,251</u>	<u>1,814,382</u>
Net book value					
As at 31 December 2024	<u>1,481,360</u>	<u>14,592</u>	<u>114,139</u>	<u>68,749</u>	<u>1,678,840</u>

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9. PROPERTY, PLANT & EQUIPMENT (CONT'D)

	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
Cost						
As at 1 January 2024	3,428,524	195,521	1,023,967	29,910	128,662	4,806,584
Addition	64,698	-	131,780	-	7,153	203,631
As at 31 December 2024	<u>3,493,222</u>	<u>195,521</u>	<u>1,155,747</u>	<u>29,910</u>	<u>135,815</u>	<u>5,010,215</u>
Accumulated depreciation						
As at 1 January 2024	1,709,782	187,651	641,651	29,908	78,008	2,647,000
Charge for the year	104,600	7,854	70,724	-	25,990	209,168
As at 31 December 2024	<u>1,814,382</u>	<u>195,505</u>	<u>712,375</u>	<u>29,908</u>	<u>103,998</u>	<u>2,856,168</u>
Net book value						
As at 31 December 2024	<u>1,678,840</u>	<u>16</u>	<u>443,372</u>	<u>2</u>	<u>31,817</u>	<u>2,154,047</u>

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9. PROPERTY, PLANT & EQUIPMENT (CONT'D)

	Leasehold land RM	Freehold land RM	Furniture and fittings RM	Musical equipment RM	Balance c/f RM
Cost					
As at 1 January 2023	830,632	1,205,800	234,611	13,337	2,284,380
Addition	-	-	2,770	-	2,770
Disposal	-	-	-	-	-
As at 31 December 2023	<u>830,632</u>	<u>1,205,800</u>	<u>237,381</u>	<u>13,337</u>	<u>2,287,150</u>
Accumulated depreciation					
As at 1 January 2023	208,192	313,508	192,789	12,973	727,462
Charge for the year	12,833	24,116	6,582	110	43,641
Disposal	-	-	-	-	-
As at 31 December 2023	<u>221,025</u>	<u>337,624</u>	<u>199,371</u>	<u>13,083</u>	<u>771,103</u>
Net book value					
As at 31 December 2023	<u>609,607</u>	<u>868,176</u>	<u>38,010</u>	<u>254</u>	<u>1,516,047</u>

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9. PROPERTY, PLANT & EQUIPMENT (CONT'D)

	Balance b/f RM	Household equipment RM	Office equipment RM	Motor vehicle RM	Balance c/f RM
Cost					
As at 1 January 2023	2,284,380	290,418	671,815	125,000	3,371,613
Addition	2,770	7,600	52,841	-	63,211
Disposal	-	-	(6,300)	-	(6,300)
As at 31 December 2023	<u>2,287,150</u>	<u>298,018</u>	<u>718,356</u>	<u>125,000</u>	<u>3,428,524</u>
Accumulated depreciation					
As at 1 January 2023	727,462	268,302	590,967	31,251	1,617,982
Charge for the year	43,641	10,191	31,766	12,500	98,098
Disposal	-	-	(6,298)	-	(6,298)
As at 31 December 2023	<u>771,103</u>	<u>278,493</u>	<u>616,435</u>	<u>43,751</u>	<u>1,709,782</u>
Net book value					
As at 31 December 2023	<u>1,516,047</u>	<u>19,525</u>	<u>101,921</u>	<u>81,249</u>	<u>1,718,742</u>

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9. PROPERTY, PLANT & EQUIPMENT (CONT'D)

	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
Cost						
As at 1 January 2023	3,371,613	195,521	964,017	49,110	128,662	4,708,923
Addition	63,211	-	59,950	-	-	123,161
Disposal	(6,300)	-	-	(19,200)	-	(25,500)
As at 31 December 2023	<u>3,428,524</u>	<u>195,521</u>	<u>1,023,967</u>	<u>29,910</u>	<u>128,662</u>	<u>4,806,584</u>
Accumulated depreciation						
As at 1 January 2023	1,617,982	177,517	581,116	49,108	52,276	2,477,999
Charge for the year	98,098	10,134	60,535	-	25,732	194,499
Disposal	(6,298)	-	-	(19,200)	-	(25,498)
As at 31 December 2023	<u>1,709,782</u>	<u>187,651</u>	<u>641,651</u>	<u>29,908</u>	<u>78,008</u>	<u>2,647,000</u>
Net book value						
As at 31 December 2023	<u>1,718,742</u>	<u>7,870</u>	<u>382,316</u>	<u>2</u>	<u>50,654</u>	<u>2,159,584</u>

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10. SUNDRY RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2024	2023
	RM	RM
Deposits	1,627,226	265,965
Staff advance	481	156
Sundry receivables	39,087	14,525
	<u>1,666,794</u>	<u>280,646</u>

11. FIXED DEPOSITS WITH LICENSE BANKS

	2024	2023
	RM	RM
CIMB Bank Berhad	4,087,945	5,255,495
Malayan Banking Berhad	900,000	900,000
	<u>4,987,945</u>	<u>6,155,495</u>

The fixed deposits are placed with licensed bank for the banking facilities granted to the Society subject to average interest rates ranging from 2.30% to 3.10% (2023 : 2.40% to 3.53%)

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12. CASH AND CASH EQUIVALENTS

	2024 RM	2023 RM
Cash at bank	2,979,796	2,555,847
Cash in hand	37,900	39,100
	<u>3,017,696</u>	<u>2,594,947</u>
Fixed deposits with license banks (Note 11)	4,987,945	6,155,495
	<u>8,005,641</u>	<u>8,750,442</u>
Consists of:-		
<i>Restricted fund and grants:-</i>		
Donor mandate (Note 13)	1,342,279	2,573,874
Internal mandate (Note 14)	432,747	467,081
MOF special grant (Note 15)	550,686	714,686
JKM welfare grant (Note 16)	1,123,204	833,658
	<u>3,448,916</u>	<u>4,589,299</u>
<i>Others:-</i>		
Working capital - Intervention centre	4,556,725	4,161,143
	<u>8,005,641</u>	<u>8,750,442</u>

13. DONOR MANDATE (APPENDIX 3)

	2024 RM	2023 RM
Balance as at 1 January	2,573,874	1,711,155
Add: Additions	452,240	1,510,830
Less: Utilised during the year		
- Operations	(134,369)	(322,581)
- Contributions	(1,100,554)	(103,502)
- Property, plant and equipment	(445,602)	(222,028)
- Public donation	(3,310)	-
	<u>1,342,279</u>	<u>2,573,874</u>

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14. INTERNAL MANDATE (APPENDIX 4)

	2024	2023
	RM	RM
Balance as at 1 January	467,081	473,489
Add: Additions	6,000	14,100
Less: Utilised during the year		
- Operations	(34,517)	(20,508)
- Vocational fees	(5,817)	-
	432,747	467,081

15. MOF SPECIAL GRANT

	2024	2023
	RM	RM
Balance as at 1 January	714,686	842,686
Less: Utilisation of grant	(164,000)	(128,000)
	550,686	714,686

The Ministry of Finance (MOF) via their letter dated 17th December 2019 has approved NASOM application to utilise this special grant to finance its operational expenditure.

16. WELFARE GRANTS (APPENDIX 5)

	2024	2023
	RM	RM
Balance as at 1 January	833,658	991,404
Add: Additions	1,158,462	800,756
Less: Utilisation of grant		
- COVID	(711)	(7,243)
- Operations	(568,756)	(717,857)
- Contributions	(244,749)	(167,399)
Less: Refund unused fund to JKM	(54,700)	(66,003)
	1,123,204	833,658

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17. OTHER GRANTS

	2024	2023
	RM	RM
Balance as at 1 January		
- JKM Grant - Seminar Autisme 2016	-	13,032
- Asean utisme Network Fund - AAN Congress 2015	-	8,676
Less: Utilisation of grant	-	(21,708)
	<u>-</u>	<u>-</u>

18. SUNDRY PAYABLES AND ACCRUALS

	2024	2023
	RM	RM
Sundry payables		
- Student prepayment	52,900	52,761
- Student deposit	101,209	48,515
Other payables	70,093	69,725
Accruals	7,800	7,800
	<u>232,002</u>	<u>178,801</u>

19. SURPLUS FOR THE YEAR

The surplus for the year recorded consists of :-

	2024	
	RM	
Operating deficit		
Income	2,848,588	
(Less) : Expenditure	<u>(4,681,719)</u>	(1,833,131)
External Contribution (Donation and grant)		<u>3,556,123</u>
Surplus for the year		<u>1,722,992</u>

The external contribution includes acquisition of a building at a total cost of RM1,500,000 which was funded by a donor.

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20. SIGNIFICANT EVENT DURING THE YEAR (CONT'D)

On 5 September 2023, the Society has entered the sale and purchase agreement with the MNH Global Assets Management Sdn Bhd to purchase two (2) units of office building located at No. B-2-3, Block B, Pacific Place Commercial Centre, Jalan PJU 1A/4, Ara Damansara, 47301, Petaling Jaya, Selangor and No. B-3-3, Block B, Pacific Place Commercial Centre, Jalan PJU 1A/4, Ara Damansara, 47301, Petaling Jaya, Selangor and with consideration price amounted RM750,000 per unit, totaling amounted RM1.5mil.

As at 19th December 2023, the Society has received the contribution amounted RM1.2mil specifically mandated to purchase of office building. On 28th August 2023, the Society has paid the deposit amounted RM75,000 per unit, 10% out of consideration price amounted RM750,000 by using the mandated contribution received.

As of 28th February 2024, the Society has paid the balance of consideration price amounted to RM1.05mil for both units. The remaining consideration price amount of RM300,000 was paid through the Society's existing funds in 5 December 2024.

However, according to the letter from Pejabat Tanah Dan Galian Selangor dated 4 February 2025, titled "Penolakan Perserahan Di bawah Seksyen 298 Kanun Tanah Negara," the transfer of ownership was rejected primarily due to the documentation. NASOM is currently working on finalizing the required documents.

21. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements have been approved for issue in accordance with a resolution of the Management Committee Members on the date of these financial statements.

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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(Registered in Malaysia under Societies Act, 1966)

DETAILS STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (INTERVENTION CENTRE)
(For Management Information Only) *Appendix 1*

	2024	2023
	RM	RM
Income		
Program fee		
Early intervention program	1,311,575	1,205,270
Vocational fee	388,312	330,320
Pre-vocational fee	329,520	262,905
Therapy	155,280	172,519
Program fee - intensive intervention program (IIP)	151,990	131,160
Hostel	115,100	120,300
Screening and assessment	62,050	52,650
Transition half day	36,050	39,550
Food	33,410	35,100
Creative art centre (CAC)	22,700	44,010
Consultation fees	5,800	4,930
Registration fee	13,800	14,680
Training income	3,000	-
	2,628,587	2,413,394
Add: Other income		
Interest income	75,332	70,318
Sundry income	30,014	24,977
	105,346	95,295
Total income	2,733,933	2,508,689
Less: Operating expenses		
Salary and allowances	2,432,098	2,425,138
EPF	317,253	315,880
SOCSO	41,513	41,572
EIS	4,626	4,663
Overtime	-	153
Staff benefits	104,765	101,487
Food and provision	42,689	152,979
Seminar and training	2,150	320
Refreshment and meeting	482	373
Depreciation	184,614	172,359
Insurance	35,268	32,817
Balance carried forward	3,165,458	3,247,741

This schedule does not form part of the audited statutory financial statements.

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DETAILS STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024
(INTERVENTION CENTRE – CONT'D)
(For Management Information Only)

Appendix 1 (cont'd)

	2024	2023
	RM	RM
Less: Operating expenses (cont'd)		
Balance brought forward	3,165,458	3,247,741
Rental	327,460	322,020
Quit rent and assessment	4,179	3,188
Utilities	102,445	84,589
Educational and training material	8,923	10,275
Telephone and internet	34,284	36,248
Therapy fees	-	3,500
Repair and maintenance	124,877	128,621
Upkeep of equipment	27,654	31,686
Advertising and promotion	169	-
Travelling expenses	8,631	19,854
Printing and stationery	20,726	18,160
Postage and courier	2,457	1,615
Bank charges	439	236
Professional fee	4,041	610
Sundry expenses	1,277	3,729
Uniform	1,040	-
Program expenses	21,006	22,536
Bad debt expenses	7,320	11,988
	<u>3,862,386</u>	<u>3,946,596</u>
Deficit before external contributions	<u>(1,128,453)</u>	<u>(1,437,907)</u>
Add: External contributions		
Public and corporate contributions	405,907	442,821
Net fund raising	150,454	66,265
Deficit supported by MOF special grant	164,000	128,000
Welfare grant	536,256	697,907
Mandated fund recognised	216,540	301,047
	<u>1,473,157</u>	<u>1,636,040</u>
Less: Mandated fund utilised	103,810	227,707
Surplus/(Deficit) for the financial year before taxation	<u>240,894</u>	<u>(29,574)</u>
Less: Taxation	-	-
Surplus/(Deficit) for financial year	<u>240,894</u>	<u>(29,574)</u>

This schedule does not form part of the audited statutory financial statements.

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**DETAILS STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (HEAD OFFICE)**
(For Management Information Only)

Appendix 2

	2024	2023
	RM	RM
Income		
Subscription fee - membership	29,581	26,450
Training	-	3,750
	29,581	30,200
Add: Other income		
Interest income	66,883	56,029
Sundry income	18,191	23,849
	85,074	79,878
Total income	114,655	110,078
Less: Operating expenses		
Salary and allowances	490,626	493,167
EPF	63,911	64,340
SOCSSO	7,421	7,627
EIS	703	779
Staff benefits	8,005	8,088
Food and provision	-	272
Audit fees	7,800	7,800
Road tax and insurance	2,125	3,624
Loss on disposal of property, plant and equipment	-	2
Depreciation	24,553	22,141
Insurance	459	573
Rental	9,500	57,000
Subscription fee	18,569	200
Electricity	12,534	13,904
Water	995	1,112
Telephone and internet	5,571	5,506
Sewerage	732	671
Repair and maintenance	5,989	6,778
Upkeep of equipment	6,353	10,126
Upkeep of motor vehicle	4,995	607
Travelling expenses	11,807	11,766
Printing and stationery	6,703	6,795
Postage and courier	2,981	1,385
Balance carried forward	692,332	724,263

This schedule does not form part of the audited statutory financial statements.

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024 (HEAD OFFICE – CONT'D)
 (For Management Information Only) *Appendix 2 (cont'd)*

	2024	2023
	RM	RM
Less: Operating expenses (cont'd)		
Balance brought forward	692,332	724,263
Bank charges	1,587	1,673
Seminar and training	-	2,199
Professional fee	27,169	32,023
Quit rent and assessment	33,000	-
Advertising and promotion	47,585	46,078
Program expenses	-	454
Sundry expenses	1,231	421
Uniform	13,715	-
Refreshment and meeting	-	1,320
AGM expenses	2,714	2,490
	<u>819,333</u>	<u>810,921</u>
Deficit before external contributions	<u>(704,678)</u>	<u>(700,843)</u>
Add: External contributions		
Public and corporate contributions	652,988	659,956
Net fund raising	107,163	55,805
Donation recognised from mandate funds	1,499,214	396,523
Welfare grant	32,500	19,950
	<u>2,291,865</u>	<u>1,132,234</u>
Less: Mandated fund utilised	105,088	244,333
Surplus for the financial year before taxation	<u>1,482,099</u>	<u>187,058</u>
Less: Taxation	-	-
Surplus for financial year	<u>1,482,099</u>	<u>187,058</u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF DONOR MANDATE
(For Management Information Only)

Appendix 3

No	Donors	Fund Mandate	Balance as at 1/1/2024 RM	Addition RM	Utilisation RM	Recognised as public donation RM	Balance as at 31/12/2024 RM
1	Suria KLCC	Sunshine September Fund	752,274	-	(333,000)	-	419,274
2	Katrin BJ	Skill Development Fund	83,709	-	(17,825)	-	65,884
3	Toyota	Seremban Sensory Room	7,790	-	-	-	7,790
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocational Programme	13,024	-	(5,700)	-	7,324
5	Malene Insurance	Kulim New Centre	42,086	-	-	-	42,086
6	Dow Chemicals Malaysia	NASOM Taman Supreme Centre Development	50,224	-	-	-	50,224
7	Dzarif Dzulkaedah	Dzarif Dzulkaedah Fund	14,547	-	(90)	-	14,457
8	Danajamin	Teacher Training and Outreach Programme	64,292	-	-	-	64,292
9	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	20,705	20,000	(20,026)	-	20,679
10	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	17,514	-	(3,780)	-	13,734
11	Katrin BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden	7,600	-	(790)	-	6,810
12	FWD Takaful Insurance Bhd.	Teaches Training	75,357	-	(36,396)	-	38,961
13	Estate Yap Poh Choo	Welfare Fund	18,376	-	(18,376)	-	-
14	Mary Kay (M) Sdn Bhd	Outreach, Talk and Therapy Fund	69,473	-	(13,732)	-	55,741
	Balance carried forward		1,236,971	20,000	(449,715)	-	807,256

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF DONOR MANDATE (CONT'D)

(For Management Information Only)

Appendix 3 (cont'd)

No	Donors	Fund Mandate	Balance as at 1/1/2024 RM	Addition RM	Utilisation RM	Recognised as public donation RM	Balance as at 31/12/2024 RM
		Balance brought forward	1,236,971	20,000	(449,715)	-	807,256
15	Beyond Classic Charity	Education, Flood Aid and Concert Operations	3,310	-	-	(3,310)	-
16	CAF America Foundation	Sensory Room Wall Padding	8,210	-	-	-	8,210
17	NASOM Crowd Funding	Welfare Fund - Flood Relief Fund	8,516	-	-	-	8,516
18	Universiti Teknologi MARA	Research Fund - Comprehensive Collaborative Intelligent Individualized Educational Program	24,914	49,500	(956)	-	73,458
19	NASOM Teluk Pulai	NASOM Teluk Pulai Centre 2 Project	36,183	61,250	(97,433)	-	-
20	Dow Chemicals Malaysia	Hydroponic Project - Gombak	22,641	-	(6,300)	-	16,341
21	Dow Chemicals Malaysia	Hydroponic Project - Melaka	4,471	-	-	-	4,471
22	Bank Muamalat	Sistem Pembelajaran Formal Kanak- Kanak Autisme (E-Learning)	9,469	-	(9,469)	-	-
23	Magnum Corporation	Art Workshop	67,334	-	-	-	67,334
24	Bukit Tinggi Medical Centre	Art of Giving Campaign	2,500	709	-	-	3,209
25	PTSG NASOM Gombak	NASOM Gombak PTSG Fund	13,321	12,717	-	-	26,038
26	Estate Yap Poh Choo	Purchase of NASOM building	1,050,000	-	(1,050,000)	-	-
27	Al Rajhi Bank Malaysia	Fee Subsidy	58,613	-	(32,178)	-	26,435
28	Dow Chemicals Malaysia	NASOM Teluk Pulai - Art Program	27,421	10,000	(34,474)	-	2,947
29	Baker Hughes Foundation	Programs And Facilities at Pre-vocational Centre	-	214,420	-	-	214,420
30	CAF America Foundation	Eco Run for Inclusion Project	-	83,644	-	-	83,644
			2,573,874	452,240	(1,680,525)	(3,310)	1,342,279

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF DONOR MANDATE (CONT'D)

(For Management Information Only)

Appendix 3 (cont'd)

No	Donors	Fund Mandate	Balance as at 1/1/2023 RM	Addition RM	Utilisation RM	Balance as at 31/12/2023 RM
1	Suria KLCC	Sunshine September Fund	852,274	-	(100,000)	752,274
2	Katrin BJ	Skill Development Fund	83,709	-	-	83,709
3	Toyota	Seremban Sensory Room	85,210	-	(77,420)	7,790
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocational Programme	13,024	-	-	13,024
5	Malene Insurance	Kulim New Centre/Maestro	42,086	-	-	42,086
6	Dow Chemicals Malaysia	NASOM Taman Supreme Centre Development	50,224	-	-	50,224
7	Dzarif Dzulkaedah	Dzarif Dzulkaedah Fund				
8	Danajamin	Teacher Training and Outreach Programme	14,547 64,292	- -	- -	14,547 64,292
9	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	64,863	-	(44,158)	20,705
10	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	18,914	-	(1,400)	17,514
	Balance carried forward		1,289,143	-	(222,978)	1,066,165

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DETAILS OF DONOR MANDATE (CONT'D)
(For Management Information Only)

Appendix 3 (cont'd)

No	Donors	Fund Mandate	Balance as at 1/1/2023 RM	Addition RM	Utilisation RM	Balance as at 31/12/2023 RM
		Balance brought forward	1,289,143	-	(222,978)	1,066,165
11	Katrin BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden	7,600	-	-	7,600
12	Standard Chartered Global Business Centre	MyITCrew@LKBS	93	-	(93)	-
13	Magnum Corporation	Support for Autism Society	2,190	-	(2,190)	-
14	Kementerian Belia dan Sukan Malaysia	Pembangunan Bakat Sukan Autisme	1,547	-	(1,547)	-
15	FWD Takaful Insurance Bhd.	Teaches Training	79,357	-	(4,000)	75,357
16	CAF America Foundation	Mushroom Project	12,678	5,322	(18,000)	-
17	Estate Yap Poh Choo	Welfare Fund	57,876	-	(39,500)	18,376
18	AM Life International Sdn. Bhd.	Training, Educational Material & Operations	14,212	-	(14,212)	-
19	Mary Kay (M) Sdn Bhd	Outreach, Talk and Therapy Fund	80,254	-	(10,781)	69,473
20	Oliver Khoo	Teaches Training	15,223	-	(15,223)	-
21	Beyond Classic Charity Concert	Education, Flood Aid and Operations	19,486	-	(16,176)	3,310
22	CAF America Foundation	Sensory Room Wall Padding	8,210	-	-	8,210
23	NASOM Crowd Funding	Welfare Fund - Flood Relief Fund	8,516	-	-	8,516
24	Credit Guarantee Corporation	NASOM Jalan Ipoh Vocational Centre	16,700	-	(16,700)	-
		Balance carried forward	1,613,085	5,322	(361,400)	1,257,007

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF DONOR MANDATE (CONT'D)

(For Management Information Only)

Appendix 3 (cont'd)

No	Donors	Fund Mandate	Balance as at 1/1/2023 RM	Addition RM	Utilisation RM	Balance as at 31/12/2023 RM
		Balance brought forward	1,613,085	5,322	(361,400)	1,257,007
25	Universiti Teknologi MARA	Research Fund - Comprehensive Collaborative Intelligent Individualized Educational Program	24,914	-	-	24,914
26	NASOM Teluk Pulai	NASOM Teluk Pulai Centre 2 Project	3,000	67,620	(34,437)	36,183
27	Dow Chemicals Malaysia	Hydroponic Project - Gombak	26,133	-	(3,492)	22,641
28	Dow Chemicals Malaysia	Hydroponic Project - Melaka	12,650	-	(8,179)	4,471
29	Bank Muamalat	Sistem Pembelajaran Formal Kanak- Kanak Autisme (E-Learning)	9,469	-	-	9,469
30	Commonwealth Games Malaysia	Latihan Sukan Autisme NASOM	434	-	(434)	-
31	Magnum Corporation	Art Workshop	21,470	50,000	(4,136)	67,334
32	Bukit Tinggi Medical Centre	Art of Giving Campaign	-	10,340	(7,840)	2,500
33	PTSG NASOM Gombak	NASOM Gombak PTSG Fund	-	13,321	-	13,321
34	Menteri Besar Perak	NASOM Ipoh - Centre Development	-	10,100	(10,100)	-
35	Estate Yap Poh Choo	Purchase of NASOM building	-	1,200,000	(150,000)	1,050,000
36	AlRajhi Bank Malaysia	Fee Subsidy	-	114,406	(55,793)	58,613
37	Dow Chemicals Malaysia	NAOSM Teluk Pulai - Art Program	-	39,721	(12,300)	27,421
			<u>1,711,155</u>	<u>1,510,830</u>	<u>(648,111)</u>	<u>2,573,874</u>

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DETAILS OF INTERNAL MANDATE
(For Management Information Only)

Appendix 4

No	Donors	Fund	Balance as at 1/1/2024 RM	Addition RM	Utilisation RM	Recognised as program fees RM	Balance as at 31/12/2024 RM
1	NASOM Internal	NASOM Maestro Development Fund	20,903	6,000	(12,601)	-	14,302
2	NASOM Internal	Research Fund	212,236	-	-	-	212,236
3	NASOM Internal	New Centre	83,232	-	(21,916)	-	61,316
4	NASOM Internal	NASOM Welfare Fund	150,710	-	-	(5,817)	144,893
			467,081	6,000	(34,517)	(5,817)	432,747

No	Donors	Fund	Balance as at 1/1/2023 RM	Addition RM	Utilisation RM	Recognised as program fees RM	Balance as at 31/12/2023 RM
1	NASOM Internal	NASOM Maestro Development Fund	22,591	9,100	(10,788)	-	20,903
2	NASOM Internal	Research Fund	215,556	-	(3,320)	-	212,236
3	NASOM Internal	New Centre	83,232	-	-	-	83,232
4	NASOM Internal	NASOM Welfare Fund	152,110	5,000	(6,400)	-	150,710
			473,489	14,100	(20,508)	-	467,081

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF WELFARE GRANTS
(For Management Information Only)

Appendix 5

No	Agency	Grants	Balance as at 1/1/2024 RM	Addition RM	Utilisation RM	Refund unused fund RM	Balance as at 31/12/2024 RM
1	Jabatan Kebajikan Masyarakat	Welfare Allowance - OKU	386,851	318,600	(238,200)	(21,450)	445,801
2	Jabatan Kebajikan Masyarakat	Welfare Allowance - Perkapita	13,105	-	-	-	13,105
3	Jabatan Kebajikan Masyarakat	Welfare Allowance - Rangsum	31,841	8,112	(11,555)	-	28,398
4	Jabatan Kebajikan Masyarakat	Welfare Allowance - Guru	341,100	747,000	(526,500)	-	561,600
5	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Pentadbiran	60,050	84,750	(37,250)	(33,250)	74,300
6	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Food Allowance	387	-	(387)	-	-
7	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Medical Allowance	324	-	(324)	-	-
			833,658	1,158,462	(814,216)	(54,700)	1,123,204

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DETAILS OF WELFARE GRANTS (CONT'D)
(For Management Information Only)

Appendix 5 (cont'd)

No	Agency	Grants	Balance as at 1/1/2023 RM	Addition RM	Utilisation RM	Refund unused fund RM	Balance as at 31/12/2023 RM
1	Jabatan Kebajikan Masyarakat	Welfare Allowance - OKU	310,351	255,600	(167,400)	(11,700)	386,851
2	Jabatan Kebajikan Masyarakat	Welfare Allowance - Perkapita	13,105	-	-	-	13,105
3	Jabatan Kebajikan Masyarakat	Welfare Allowance - Rangsum	146,994	11,556	(114,706)	(12,003)	31,841
4	Jabatan Kebajikan Masyarakat	Welfare Allowance - Guru	513,000	453,600	(583,200)	(42,300)	341,100
5	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Pentadbiran	-	80,000	(19,950)	-	60,050
6	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Food Allowance	4,800	-	(4,413)	-	387
7	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Medical Allowance	3,154	-	(2,830)	-	324
			<u>991,404</u>	<u>800,756</u>	<u>(892,499)</u>	<u>(66,003)</u>	<u>833,658</u>