

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
Reg. No. PPM-001-14-03031987**

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER, 2020**

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Chartered Accountants

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Reg. No. PPM-001-14-03031987

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
(Registered Under the Societies Act, 1966)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Persatuan Kebangsaan Autisme Malaysia (The National Autism Society Of Malaysia), which comprise the balance sheet as at 31 December 2020, and the statement of income and expenditure, 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 5 to 27.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2020 and of its financial performance and its cash flows for the financial year then ended in accordance with generally accepted accounting practices.

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', International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code") and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Responsibilities of the Management Committee for the Financial Statements

The Management Committee of the Association are responsible for the preparation of financial statements of the Association that give a true and fair view in accordance with generally accepted accounting practices. The Management Committee is also responsible for such internal control as the as the Management Committee determine 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 of the Association, the Management 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 the Management Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Association 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.

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

- Identify and assess the risks of material misstatement of the financial statements of the Association, whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 the Management Committee.
- Conclude on the appropriateness of the Management Committee'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'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 Association 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.

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Auditors' Responsibilities for the Audit of the Financial Statements (continued)

- Evaluate the overall presentation, structure and content of the financial statements of the Association, 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.

Other Matters

This report is made solely to members of the Association, and for no other purpose. We do not assume responsibility to any other person for the content of this report.



**SIVA & ASSOCIATES
NO. AF 1197
Chartered Accountants**



**SIVAKUMARU A/L V. KALIAPPAN
Partner
NO. 01957/06/2023 J
Chartered Accountant**

Kuala Lumpur

Dated :

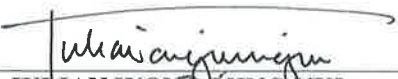
28 SEP 2021

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


STATEMENT BY BOARD OF MANAGEMENT

We, being three of the Principal Officers of PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA), do hereby state that on behalf of the Board of Management, the financial statements set out on pages 5 to 27 are properly drawn up in accordance with the provisions of the Societies Act, 1966, the rules and regulations of the Society and the generally accepted accounting principles so as to give a true and fair view of the state of affairs of the Society as at 31st. December, 2020 and of its results and cash flows for the year ended on that date.

On behalf of the Board,



JULIAN WONG MING YUI
Chairman



ANNE SUBASHINI A/P SIVANATHAN
Honorary Secretary



MOHAMAD ZAMZURI BIN AHMAD
Treasurer

Kuala Lumpur

Dated: **28 SEP 2021** STATUTORY DECLARATION

I, MOHAMAD ZAMZURI BIN AHMAD, being the officer primarily responsible for the financial management of PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA), do solemnly and sincerely declare that the financial statements set out on pages 5 to 27 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 abovenamed
MOHAMAD ZAMZURI BIN AHMAD
at Petaling Jaya in Selangor Darul Ehsan on


28 SEP 2021

Before me,



Commissioner for Oaths





MOHAMAD ZAMZURI BIN AHMAD

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

**BALANCE SHEET
FOR THE FINANCIAL YEAR ENDED 31ST. DECEMBER, 2020**

	Note	2020 RM	2019 RM
NON CURRENT ASSETS			
Property, plant and equipment	3	2,335,763	2,198,888
CURRENT ASSETS			
Sundry receivables, deposits and prepayments	4	171,337	183,445
Fixed deposits with licensed banks	5	5,053,560	6,095,520
Cash at banks		3,389,244	2,681,938
Cash in hand		38,100	39,700
		<u>8,652,241</u>	<u>9,000,603</u>
CURRENT LIABILITIES			
Sundry payables and accruals	6	75,481	94,445
Net Current Assets		8,576,760	8,906,158
		<u>10,912,523</u>	<u>11,105,046</u>
Represented by:-			
ACCUMULATED FUND			
Balance brought forward		5,092,210	5,461,340
Add/(Less) : Surplus/(deficit) for the financial year		139,716	(369,130)
		<u>5,231,926</u>	<u>5,092,210</u>
Reclassification of MOF Grant	9	2,481,709	-
Balance carried forward		<u>7,713,635</u>	<u>5,092,210</u>
RETRICTED FUNDS			
Donor mandate	7	1,703,652	1,959,362
Internal mandate	8	532,404	578,014
		<u>2,236,056</u>	<u>2,537,376</u>
GRANTS			
MOF Special Grant	9	-	2,481,709
Welfare Grants	10	939,124	970,043
Other Grants	11	23,708	23,708
		<u>962,832</u>	<u>3,475,460</u>
		<u>10,912,523</u>	<u>11,105,046</u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	Note	2020 RM	2019 RM
Income			
Program fee	12	2,334,978	2,745,469
Registration fee		15,750	17,530
Subscription fee - membership		23,750	22,501
		<u>2,374,478</u>	<u>2,785,500</u>
Add : Other income			
Interest income		135,052	206,059
Sundry income		46,524	49,532
		<u>181,576</u>	<u>255,591</u>
TOTAL INCOME		<u>2,556,054</u>	<u>3,041,091</u>
Less : Operating expenses			
Intervention centres	<i>Appendix 1</i>	3,969,614	4,247,477
Head office	<i>Appendix 2</i>	969,317	1,037,768
		<u>4,938,931</u>	<u>5,285,245</u>
Deficit before external contributions		<u>(2,382,877)</u>	<u>(2,244,154)</u>
Add : External contributions			
Public and corporate donations	13	1,027,322	1,030,248
Net fund raising	14	5,797	235,951
Utilisation of Mandated Fund	7 (a)	21,850	45,413
Welfare grant		992,824	563,412
Perkeso wages subsidy		474,800	-
		<u>2,522,593</u>	<u>1,875,024</u>
External contributions attributable to:			
Intervention centres		1,990,348	1,574,171
Head office		532,245	300,853
		<u>2,522,593</u>	<u>1,875,024</u>
Surplus / (deficit) for the financial year before taxation		139,716	(369,130)
Less : Taxation	15	-	-
Surplus / (deficit) for financial year		<u>139,716</u>	<u>(369,130)</u>

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**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**STATEMENT OF INCOME AND EXPENDITURE - INTERVENTION CENTRES
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	2020 RM	2019 RM
Income		
<i>Program fee:</i>		
Afternoon support	10,723	26,002
CAC	21,780	45,043
Consultation fee	9,150	16,050
Early intervention program	1,282,685	1,328,256
Food	22,255	29,360
Hostel	27,930	35,930
Mainstream	9,138	22,375
Pre-vocational fee	224,670	306,065
Program fee - IIP	76,860	109,330
Screening and assessment	18,240	55,920
Therapy	116,532	171,927
Transition half day	38,640	49,500
Vocational fee	476,375	549,711
	<u>2,334,978</u>	<u>2,745,469</u>
Registration fees	15,750	17,530
	<u>2,350,728</u>	<u>2,762,999</u>
Other income		
Interest income	51,812	73,560
Sundry income	35,370	33,758
	<u>87,182</u>	<u>107,318</u>
TOTAL INCOME	2,437,910	2,870,317
Less : Operating expenses		
Bad debt	10,837	-
Bank charges	978	2,999
Depreciation	138,371	160,895
Educational and training materials	4,853	13,827
Electricity and water	79,751	98,681
EPF and Socso	388,767	403,267
Filing fee	-	850
Food and provision	84,970	96,360
Insurance	37,221	35,608
Plant and equipment written off	2,122	-
Postage and courier	2,241	1,950
Printing and stationery	20,504	23,063
Professional fee	708	2,260
Program expenses	5,704	24,233
Quit rent and assessment	2,740	5,735
Balance carried forward	<u>779,767</u>	<u>869,728</u>

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

**STATEMENT OF INCOME AND EXPENDITURE - INTERVENTION CENTRES (CONT'D)
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	2020 RM	2019 RM
Balance brought forward	779,767	869,728
Refreshment and meeting expenses	-	3,410
Rental of premises	328,160	340,550
Repair and maintenance	126,730	149,764
Road tax and insurance	2,218	-
Salary, bonus and allowances	2,608,776	2,701,235
Seminar and training	100	10,784
Staff benefits	26,984	41,398
Sundry expenses	3,719	695
Telephone and internet charges	45,453	42,218
Therapy fees	7,800	14,250
Travelling expenses	8,698	41,190
Upkeep of equipment	30,776	31,995
Upkeep of motor vehicle	433	260
	<u>3,969,614</u>	<u>4,247,477</u>
Deficit before external contributions	(1,531,704)	(1,377,160)
External contributions		
Fund raising collection	7,672	330,081
Less : Fund raising expenses	(1,998)	(102,419)
	<u>5,674</u>	<u>227,662</u>
Public and corporate donations	561,200	757,684
Intervention centre deficit supported by restricted fund	21,850	45,413
Welfare grant	972,824	543,412
Perkeso wages subsidy	428,800	-
	<u>1,984,674</u>	<u>1,346,509</u>
Surplus for the financial year before taxation	<u><u>458,644</u></u>	<u><u>197,011</u></u>

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**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**STATEMENT OF INCOME AND EXPENDITURE - HEAD OFFICE
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	2020 RM	2019 RM
Income		
Subscription fee - membership	<u>23,750</u>	<u>22,501</u>
Other income		
Interest income	83,240	132,499
Sundry income	<u>11,154</u>	<u>15,774</u>
	<u>94,394</u>	<u>148,273</u>
TOTAL INCOME	118,144	170,774
Less : Operating expenses		
Advertising and promotion		-
Audit fees	6,500	6,500
Bank charges	1,939	2,232
Depreciation	41,561	49,577
Educational and training materials	-	2,448
Electricity and water	12,517	18,172
Food and provisions	866	707
Insurance	315	14,146
Postage and courier	3,131	2,322
Printing and stationery	7,439	5,810
Professional fees	40,440	37,918
Refreshment and meeting expenses	6,219	1,224
Rental of premises	57,000	57,000
Repair and maintenance	5,593	6,702
Road tax and insurance	8,202	5,551
Subscription fee	3,200	250
Sundry expenses	2,491	682
Telephone and internet charges	6,048	7,440
Travelling expenses	7,347	16,713
Upkeep of equipment	15,229	15,499
Upkeep of motor vehicle	<u>1,264</u>	<u>4,147</u>
	<u>227,301</u>	<u>255,040</u>

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**STATEMENT OF INCOME AND EXPENDITURE - HEAD OFFICE (CONT'D)
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	2020 RM	2019 RM
Less : Staff cost		
EPF	84,162	87,339
Salary, bonus and allowances	646,359	665,508
Seminar and training	-	11,820
SOCSO	10,577	9,497
Staff benefits	918	8,564
	<u>742,016</u>	<u>782,728</u>
TOTAL OPERATING COST	<u>969,317</u>	<u>1,037,768</u>
Deficit before external contributions	(851,173)	(866,994)
External contributions		
Fund raising collections	3,585	87,866
Less : Fund raising expenses	(3,462)	(22,199)
	<u>123</u>	<u>65,667</u>
Less : National Programme Cost		
National Autism Week	-	57,378
	<u>-</u>	<u>57,378</u>
Public and corporate donations	466,122	272,564
Welfare grant	20,000	20,000
Perkeso wages subsidy	46,000	-
	<u>532,122</u>	<u>292,564</u>
Deficit for the financial year before taxation	<u>(318,928)</u>	<u>(566,141)</u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST. DECEMBER, 2020**

	Note	2020 RM	2019 RM
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus / (deficit) for the financial year before taxation		139,716	(369,130)
<i>Adjustments for:-</i>			
Depreciation of property, plant and equipment		179,932	210,472
Plant and equipment written off		2,122	-
Interest income		(135,052)	(206,059)
Grant received		(992,824)	(563,412)
Cash flow used in operations before working capital changes		(806,106)	(928,129)
Changes in working capital:			
Receivables		12,108	16,206
Payables		(18,965)	9,529
Net cash used in operating activities		<u>(812,963)</u>	<u>(902,394)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received		135,052	206,059
Purchase of property, plant and equipment	3	(318,928)	(304,518)
Net cash used in investing activities		<u>(183,876)</u>	<u>(98,459)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Welfare Grant		992,824	563,412
Grants - others		(30,919)	746,601
Restricted funds		(301,320)	265,067
Net cash from financing activities		<u>660,585</u>	<u>1,575,080</u>
Net (decrease) / increase in cash and cash equivalents		(336,254)	574,227
Opening balance of cash and cash equivalents		8,817,158	8,242,931
Closing balance of cash and cash equivalents	16	<u>8,480,904</u>	<u>8,817,158</u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS
31ST. DECEMBER, 2020**

1. GENERAL INFORMATION

The Society is registered and domiciled in Malaysia and the principal activities are as follows:-

- (a) To identify, promote and encourage the treatment, education, welfare and acceptance of Malaysians with autism;
- (b) To provide assistance and advice for families with autistic children;
- (c) To provide public education on autism; and
- (d) To set up schools, Autism Education Centres, to provide training and learning skills to autistic children.

The principal place of activity of 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 OUG	12A, Jalan Persiaran Awam, Overseas Union Garden, 58200 Kuala Lumpur.
4.	Program Intervensi NASOM Klang	No. 5, Lorong Sepat 2, Taman Bertek, Teluk Pulai, 41300 Klang, Selangor Darul Ehsan.
5.	Program Intervensi NASOM Ipoh	No. 6 & 8, Taman Tingkat Ipoh Satu, Ipoh Garden South, 31400 Ipoh, Perak Darul Ridzuan.
6.	Program Intervensi NASOM Penang	No. 32-34, Jalan Pantai Jerjak 1, 11900 Bayan Lepas, Pulau Pinang.

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
31ST. DECEMBER, 2020**

1. GENERAL INFORMATION (CONT'D)

<u>No.</u>	<u>Centre</u>	<u>Address</u>
7.	Program Intervensi NASOM Butterworth	No. 8, Lorong Molek 3, Bagan Ajam, 13000 Butterworth, Pulau Pinang.
8.	Program Intervensi NASOM Melaka	Bistari Negeri Melaka No. 28 & 48, Jalan Bukit Peringgit, 75400 Peringgit, Melaka.
9.	Pusat Latihan Vokasional Kuantan	No. 631, Lorong Selamat 21, Off Jalan Teluk Sisek, 25050 Kuantan, Pahang Darul Makmur.
10.	Pusat Latihan Vokasional Taman Supreme	No. 6, Jalan 2/98, Taman Supreme, 56000 Cheras, Kuala Lumpur.
11.	Pusat Latihan Vokasional / Asrama NASOM	No. 30, 30A, Jalan Sanggul 1, Bandar Puteri, 42000 Klang, Selangor.
12.	Setia Alam Therapy Centre	Unit 25A-2, 25A-3, 25A-4 & 25A-5, Setia Ave 2, Jalan Setia Prima S U13/S, Setia Alam, 40170 Shah Alam, Selangor.
13.	Program Intervensi NASOM Gombak	SD 44, Jalan Amzil, Taman Rowther, 68100 Batu Caves, Kuala Lumpur.
14.	Program Intervensi NASOM Alor Setar	No. 4010, Taman PKNK, Jalan Tun Razak, 05200 Alor Setar, Kedah.
15.	Program Intervensi NASOM Kerteh	PT 15856, Jalan Melor, 24300 Kerteh, Terengganu.
16.	Program Intervensi NASOM Kuantan	A-1315, Taman Selamat Baru, 25050 Kuantan, Pahang
17.	Program Intervensi NASOM Kota Kinabalu	H13, KKIP-1B-2, Taman Salut Perdana, Kota Kinabalu, Sabah.

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
31ST. DECEMBER, 2020**

1. GENERAL INFORMATION (CONT'D)

The average number of employees for the year under review is 141 (2019 - 173).

The financial statements for the year ended 31st. December, 2020 were authorised for issue by the Board of Management on

28 SEP 2021

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

The financial statements of the Society have been prepared under the historical cost convention and in accordance with the provisions of the Societies Act, 1966, the rules and regulation of the Society and Generally Accepted Accounting Principles.

(b) Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation. Cost comprises purchase cost and any incidental cost of acquisition. Depreciation is calculated on a straight-line method to write off the cost of the property, plant and equipment over their estimated useful lives.

The principal annual rates for this purpose are as follow:-

Leasehold property	Amortised over 50 to 86 years
Freehold property	2%
Furniture and fittings, musical equipment, renovation	10%
Household equipment, office equipment, motor vehicles, playground equipment and cabin.	20%

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
31ST. DECEMBER, 2020**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) Revenue recognition

All student fees are recognised on an accruals basis. All other income are recognised on a receipt basis.

(d) Cash and cash equivalents

Cash and cash equivalents represent bank balances and fixed deposits with licensed financial institution.

3. PROPERTY, PLANT AND EQUIPMENT

	Balance at 01.01.2020 RM	Additions RM	Disposals/ write off RM	Balance at 31.12.2020 RM
Cost				
Leasehold property	830,632	-	-	830,632
Freehold property	1,205,800	-	-	1,205,800
Furniture and fittings	213,581	-	(3,760)	209,821
Musical equipment	13,337	-	-	13,337
Household equipment	276,844	-	(5,280)	271,564
Office equipment	608,001	24,217	(16,507)	615,711
Motor vehicles	139,209	125,000	-	264,209
Playground equipment	195,521	-	-	195,521
Renovation	727,575	68,777	-	796,352
Cabin	49,110	-	-	49,110
Sensory equipment	4,679	100,934	-	105,613
	<u>4,264,289</u>	<u>318,928</u>	<u>(25,547)</u>	<u>4,557,670</u>
Accumulated depreciation				
Leasehold property	169,693	12,833	-	182,526
Freehold property	241,160	24,116	-	265,276
Furniture and fittings	179,239	6,551	(3,753)	182,037
Musical equipment	12,496	165	-	12,661
Household equipment	214,635	20,421	(4,752)	230,304
Office equipment	529,392	26,384	(14,921)	540,855
Motor vehicles	95,127	23,296	-	118,423
Playground equipment	139,926	15,064	-	154,990
Renovation	443,007	42,087	-	485,094
Cabin	40,506	3,814	-	44,320
Sensory equipment	220	5,201	-	5,421
	<u>2,065,401</u>	<u>179,932</u>	<u>(23,426)</u>	<u>2,221,907</u>

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31ST. DECEMBER, 2020**

3. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	Net Book Value		Depreciation	Depreciation
	2020	2019	2020	2019
	RM	RM	RM	RM
Leasehold property	648,106	660,939	12,833	20,833
Freehold property	940,524	964,640	24,116	24,116
Furniture and fittings	27,784	34,342	6,551	7,233
Musical equipment	676	841	165	516
Household equipment	41,260	62,209	20,421	26,343
Office equipment	74,856	78,609	26,384	25,698
Motor vehicles	145,786	44,082	23,296	13,921
Playground equipment	40,531	55,595	15,064	7,329
Renovation	311,258	284,568	42,087	77,870
Cabin	4,790	8,604	3,814	6,393
Sensory equipment	100,192	4,459	5,201	220
	<u>2,335,763</u>	<u>2,198,888</u>	<u>179,932</u>	<u>210,472</u>

Fully depreciated property, plant and equipment are retained in the financial statements at net book value of RM1 until they are no longer in use.

4. SUNDRY RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2020	2019
	RM	RM
Sundry receivables	30,157	20,665
Sundry deposits	113,650	128,050
Prepayments	27,530	34,730
	<u>171,337</u>	<u>183,445</u>

5. FIXED DEPOSITS WITH LICENSED BANKS

	2020	2019
	RM	RM
CIMB Bank Berhad	1,900,000	3,645,520
Malayan Banking Berhad	3,153,560	2,450,000
	<u>5,053,560</u>	<u>6,095,520</u>

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6. SUNDRY PAYABLES AND ACCRUALS

	2020	2019
	RM	RM
Sundry payables	-	274
Accruals	75,481	94,171
	75,481	94,445

7. DONOR MANDATE

	<u>Fund</u>	<u>Donor</u>	2020	2019
			RM	RM
(a)	Sunshine September Fund	Suria KLCC	902,274	924,124
(b)	Skill Development Fund	Katrin BJ	93,859	93,859
(c)	Seremban Sensory Room	Toyota	100,000	100,000
(d)	NASOM Bandar Puteri Vocation Programme	National Young Lawyers Committee	13,024	17,024
(e)	Kulim New Centre	Malene Insurance	42,086	42,086
(f)	NASOM Vocational and Skill Development Programme	CIMB Foundation	2,294	2,294
(g)	Blokke Therapy Pilot Programme	Bank Rakyat	13,356	13,356
(h)	NASOM Taman Supreme Centre Development	Dow Chemicals Malaysia	61,690	61,690
(i)	Sport Training and Equipment	Health Lane Pharmacy	919	919
(j)	Dzarif Dzulkaedah Fund	Dzarif Dzulkaedah	14,547	14,757
(k)	NASOM Bandar Puteri Early Intervention Programme	Selangor - SDF	100,000	100,000
(l)	NASOM Controlled Multisensory Environment	Danajamin	16,007	19,787
(m)	NASOM Setia Alam Early Intervention Programme	Selangor - SDF	98,800	98,800
(n)	National Autism Resource Centre (NARC)	Dow Chemicals Malaysia	86,343	121,901
(o)	Kebun Kota & NASOM Kuantan Aquaponic Sensory Garden	Katrin BJ	18,520	18,520
(p)	NASOM Autism Intervention Programme Sabah	Permodalan Nasional Bhd	-	45,926
(q)	NASOM Vehicle Sponsorship	doTTERRA Malaysia	-	128,814
(r)	MyITCrew@ILKBS	Standard Chartered Global Business Services	57,743	105,505
(s)	NASOM Jalan Ipoh Centre Development	Pharmaniaga	-	50,000
	Balance carried forward		1,621,462	1,959,362

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7. DONOR MANDATE (CONT'D)

<u>Fund</u>	<u>Donor</u>	2020 RM	2019 RM
Balance brought forward		1,621,462	1,959,362
(t) Support for Autism Society	Magnum Corporation	2,190	-
(u) Pembangunan Bakat Sukan Autisme	Kementerian Belia dan Sukan	75,000	-
(v) Teaches Training	Takaful Insurance Bhd.	5,000	-
		<u>1,703,652</u>	<u>1,959,362</u>
 (a) Sunshine September Fund (Suria KLCC)			
		2020 RM	2019 RM
Balance as at 1st. January		924,124	969,537
Less : Utilised during the year		(21,850)	(45,413)
Balance as at 31st. December		<u>902,274</u>	<u>924,124</u>
 (b) Skill Development Fund (Katrin BJ)			
		2020 RM	2019 RM
Balance as at 31st. December		<u>93,859</u>	<u>93,859</u>
 (c) Seremban Sensory Room (Toyota)			
		2020 RM	2019 RM
Balance as at 31st. December		<u>100,000</u>	<u>100,000</u>
 (d) NASOM Bandar Puteri Vocational Programme (National Young Lawyers Committee)			
		2020 RM	2019 RM
Balance as at 1st. January		17,024	17,024
Less : Utilised during the year		(4,000)	-
Balance as at 31st. December		<u>13,024</u>	<u>17,024</u>

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7.	DONOR MANDATE (CONT'D)		
(e)	Kulim New Centre (Malene Insurance)		
		2020 RM	2019 RM
	Balance as at 31st. December	<u>42,086</u>	<u>42,086</u>
(f)	NASOM Vocational and Skill Development Programme (CIMB Foundation)		
		2020 RM	2019 RM
	Balance as at 31st. December	<u>2,294</u>	<u>2,294</u>
(g)	Blokke Therapy Pilot Programme (Bank Rakyat)		
		2020 RM	2019 RM
	Balance as at 31st. December	<u>13,356</u>	<u>13,356</u>
(h)	NASOM Taman Supreme - Centre Development (DOW Chemicals Malaysia)		
		2020 RM	2019 RM
	Balance as at 1st. January	61,690	63,530
	Less : Utilised during the year	-	(1,840)
	Balance as at 31st. December	<u>61,690</u>	<u>61,690</u>
(i)	Sport Training and Equipment (Health Lane Pharmacy)		
		2020 RM	2019 RM
	Balance as at 31st. December	<u>919</u>	<u>919</u>

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7. DONOR MANDATE (CONT'D)

(j) Dzarif Dzulkaedah Fund

	2020 RM	2019 RM
Balance as at 1st. January	14,757	15,030
Less : Utilised during the year	(210)	(273)
Balance as at 31st. December	<u>14,547</u>	<u>14,757</u>

(k) NASOM Bandar Puteri Early Intervention Program (Kerajaan Negeri Selangor)

	2020 RM	2019 RM
Balance as at 31st. December	<u>100,000</u>	<u>100,000</u>

(l) NASOM Controlled Multisensory Environment (Danajamin)

	2020 RM	2019 RM
Balance as at 1st. January	19,787	12,264
Add: Additions	-	72,540
Less : Utilised during the year	(3,780)	(65,017)
Balance as at 31st. December	<u>16,007</u>	<u>19,787</u>

(m) NASOM Setia Alam Early Intervention Programme (Kerajaan Negeri Selangor)

	2020 RM	2019 RM
Balance as at 1st. January	98,800	99,200
Less : Utilised during the year	-	(400)
Balance as at 31st. December	<u>98,800</u>	<u>98,800</u>

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7. DONOR MANDATE (CONT'D)

(n) NASOM National Autism Resource Centre (Dow Chemicals Malaysia)

	2020 RM	2019 RM
Balance as at 1st. January	121,901	107,536
Add: Additions	-	88,000
Less : Utilised during the year	<u>(35,558)</u>	<u>(73,635)</u>
Balance as at 31st. December	<u><u>86,343</u></u>	<u><u>121,901</u></u>

(o) Kebun Kota & NASOM Kuantan Aquaponic Sensory Garden (Katrin BJ)

	2020 RM	2019 RM
Balance as at 1st. January	18,520	-
Add: Additions	-	135,000
Less : Utilised during the year	<u>-</u>	<u>(116,480)</u>
Balance as at 31st. December	<u><u>18,520</u></u>	<u><u>18,520</u></u>

(p) NASOM Autism Intervention Programme Sabah (Permodalan Nasional Berhad)

	2020 RM	2019 RM
Balance as at 1st. January	45,926	-
Add: Additions	200,772	200,000
Less : Utilised during the year	<u>(246,698)</u>	<u>(154,074)</u>
Balance as at 31st. December	<u><u>-</u></u>	<u><u>45,926</u></u>

(q) NASOM Vehicle Sponsorship (doTERRA Malaysia)

	2020 RM	2019 RM
Balance as at 1st. January	128,814	-
Add: Additions	-	128,814
Less : Utilised during the year	<u>(128,814)</u>	<u>-</u>
Balance as at 31st. December	<u><u>-</u></u>	<u><u>128,814</u></u>

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7. DONOR MANDATE (CONT'D)		
(r) MyITCrew@ILKBS (Standard Chartered Global Business Services)		
	2020	2019
	RM	RM
Balance as at 1st. January	105,505	-
Add: Additions	-	115,000
Less : Utilised during the year	<u>(47,762)</u>	<u>(9,495)</u>
Balance as at 31st. December	<u><u>57,743</u></u>	<u><u>105,505</u></u>
(s) NASOM Jalan Ipoh Centre Development (Pharmaniaga)		
	2020	2019
	RM	RM
Balance as at 1st. January	50,000	-
Add: Additions	-	50,000
Less : Utilised during the year	<u>(50,000)</u>	<u>-</u>
Balance as at 31st. December	<u><u>-</u></u>	<u><u>50,000</u></u>
(t) Support for Autism Society (Magnum Corporation)		
	2020	2019
	RM	RM
Balance as at 1st. January	-	-
Add: Additions	44,412	-
Less : Utilised during the year	<u>(42,222)</u>	<u>-</u>
Balance as at 31st. December	<u><u>2,190</u></u>	<u><u>-</u></u>
(u) Pembangunan Bakat Sukan Autisme (Kementerian Belia dan Sukan)		
	2020	2019
	RM	RM
Balance as at 1st. January	-	-
Add: Additions	75,000	-
Balance as at 31st. December	<u><u>75,000</u></u>	<u><u>-</u></u>
(v) Teaches Training (Takaful Insurance Bhd)		
	2020	2019
	RM	RM
Balance as at 1st. January	-	-
Add: Additions	5,000	-
Balance as at 31st. December	<u><u>5,000</u></u>	<u><u>-</u></u>

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8. INTERNAL MANDATE	2020 RM	2019 RM
(a) NASOM Maestro Development Fund	38,979	7,133
(b) Research Fund	215,556	215,556
(c) New Centre Fund	83,232	83,232
(d) NASOM Welfare Fund	194,637	272,093
	<u>532,404</u>	<u>578,014</u>
(a) NASOM Maestro Development Fund	2020 RM	2019 RM
Balance as at 1st. January	7,133	6,818
Add: Additions	45,147	14,065
Less : Utilised during the year	(13,301)	(13,750)
Balance as at 31st. December	<u>38,979</u>	<u>7,133</u>
(b) Research Fund	2020 RM	2019 RM
Balance as at 1st. January	215,556	221,675
Less : Utilised during the year	-	(6,119)
Balance as at 31st. December	<u>215,556</u>	<u>215,556</u>
(c) New Centre Fund	2020 RM	2019 RM
Balance as at 31st. December	<u>83,232</u>	<u>83,232</u>
(d) NASOM Welfare Fund	2020 RM	2019 RM
Balance as at 1st. January	272,093	310,354
Add: Additions	20,800	-
Less : Utilised during the year	(98,256)	(38,261)
Balance as at 31st. December	<u>194,637</u>	<u>272,093</u>

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9. MOF SPECIAL GRANT

	2020	2019
	RM	RM
Balance as at 1st. January	2,481,709	2,481,709
Less : Reclassified to Accumulated Fund	<u>(2,481,709)</u>	-
Balance as at 31st. December	<u><u>-</u></u>	<u><u>2,481,709</u></u>

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. NASOM had accordingly reclassified this to Accumulated Fund.

10. WELFARE GRANTS

	2020	2019
	RM	RM
(a) Welfare Allowances - OKU	349,801	344,551
(b) Welfare Allowances - PERKAPITA	13,105	13,105
(c) Welfare Allowances - RANGSUM	81,492	64,287
(d) Welfare Allowances - GURU	484,200	548,100
(e) Welfare Allowances - Covid-19 Food allowance	4,800	-
(f) Welfare Allowances - Covid-19 Medical allowance	5,726	-
	<u>939,124</u>	<u>970,043</u>

(a) Welfare Allowances - OKU

	2020	2019
	RM	RM
Balance as at 1st. January	344,551	190,051
Add: Additions	272,550	279,900
Less : Utilised during the year	(267,300)	(124,050)
Less : Unused funds refunded to JKM	-	(1,350)
Balance as at 31st. December	<u>349,801</u>	<u>344,551</u>

(b) Welfare Allowances - PERKAPITA

	2020	2019
	RM	RM
Balance as at 31st. December	<u>13,105</u>	<u>13,105</u>

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(c) Welfare Allowances - RANGSUM	2020 RM	2019 RM
Balance as at 1st. January	64,287	20,286
Add: Additions	98,200	109,512
Less : Utilised during the year	(80,995)	(65,511)
Balance as at 31st. December	<u>81,492</u>	<u>64,287</u>
(d) Welfare Allowances - GURU	2020 RM	2019 RM
Balance as at 1st. January	548,100	-
Add: Additions	918,800	1,026,000
Less : Utilised during the year	(982,700)	(477,900)
Balance as at 31st. December	<u>484,200</u>	<u>548,100</u>
(e) Welfare Allowances - Covid-19 Food allowance	2020 RM	2019 RM
Balance as at 1st. January	-	-
Add: Additions	152,160	-
Less : Utilised during the year	(147,360)	-
Balance as at 31st. December	<u>4,800</u>	<u>-</u>
(f) Welfare Allowances - Covid-19 Medical allowance	2020 RM	2019 RM
Balance as at 1st. January	-	-
Add: Additions	15,850	-
Less : Utilised during the year	(10,124)	-
Balance as at 31st. December	<u>5,726</u>	<u>-</u>
11. OTHER GRANTS	2020 RM	2019 RM
(a) JKM Grant- 'Seminar Autisme 2015'	13,032	13,032
(b) ASEAN Autisme Network Fund - AAN Congress 2015	10,676	10,676
	<u>23,708</u>	<u>23,708</u>

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11. OTHER GRANTS (CONT'D)**(a) JKM Grant - 'Seminar Autisme 2015'**

	2020 RM	2019 RM
Balance as at 31st. December	<u>13,032</u>	<u>13,032</u>

(b) ASEAN Autisme Network Fund - AAN Congres 2015

	2020 RM	2019 RM
Balance as at 31st. December	<u>10,676</u>	<u>10,676</u>

12. PROGRAM FEE

Monthly fees ranging from RM300 to RM1,000 (2019 - RM300-RM1,000) is charged for providing training and learning skills for each autistic child.

13. PUBLIC AND CORPORATE DONATIONS

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

	2020 RM	2019 RM
General donations by public and corporate organisations	<u>1,027,322</u>	<u>1,030,248</u>

14. NET FUND RAISING

	2020 RM	2019 RM
Total collection	11,257	417,947
Less : Fund raising expenditure	<u>(5,460)</u>	<u>(181,996)</u>
	<u>5,797</u>	<u>235,951</u>
Surplus Attributable to:		
Instrumentation centers	5,674	227,662
Head office	123	8,289
	<u>5,797</u>	<u>235,951</u>

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15. TAXATION

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

16. CASH AND CASH EQUIVALENTS

	2020 RM	2019 RM
Fixed deposits with licensed banks	5,053,560	6,095,520
Cash at banks	3,389,244	2,681,938
Cash in hand	38,100	39,700
	<u>8,480,904</u>	<u>8,817,158</u>
Consists of:		
<i>Restricted fund and grants:</i>		
Donor mandate	1,703,652	1,959,362
Internal mandate	532,404	578,014
MOF special grant	-	2,481,709
JKM welfare grant	939,124	970,043
Other grants	23,708	23,708
	<u>3,198,888</u>	<u>6,012,836</u>
<i>Others:</i>		
Working capital - Intervention centres	3,472,043	2,734,533
Working capital - Head office	1,809,973	69,789
	<u>8,480,904</u>	<u>8,817,158</u>