

**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 2021

Registration No: PPM-001-14-03031987

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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MANAGEMENT COMMITTEE INFORMATION

Committee Members

President	:	Dato' Megat Ahmad Shahrani bin Megat Sharuddin
Chairman	:	Julian Wong Ming Vui
Vice Chairman	:	Prof. Dr. Saiful Amri bin Mazlan
Honorary Secretary	:	Anne Subashini a/p Sivanathan
Assistant Honorary Secretary	:	Unnikrishnan Suresh a/l N. Unnikrishnan
Treasurer	:	Mohamad Zamzuri bin Ahmad
Ordinary Members	:	Cason Ong Tzse Chun Nagor Amir bin Noor Mohamed Dr. Mazidah binti Said Harvindar Singh a/l Saran Singh Ir. Mat Jusoh Mamat Jennifer Balanting Pathmavathy a/p Raman

Principal Place of Operation	:	Unit B-3-3 Pacific Place Commercial Centre Jalan PJU 1A/4, Ara Damansara 47301, Petaling Jaya Selangor
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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
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Principal Bankers	:	CIMB Bank Berhad Maybank Islamic Berhad
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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 2021.

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.

FINANCIAL RESULTS

	RM
Accumulated surplus	5,900,854
Surplus for the year	<u>408,522</u>
Total Accumulated Fund	<u>6,309,376</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>6,000</u>

MANAGEMENT COMMITTEE MEMBERS

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

Dato' Megat Ahmad Shahrani bin Megat Sharuddin	President
Julian Wong Ming Vui	Chairman
Prof. Dr. Saiful Amri bin Mazlan	Vice Chairman
Anne Subashini a/p Sivanathan	Honorary Secretary
Unnikrishnan Suresh a/l N. Unnikrishnan	Assistant Honorary Secretary
Mohamad Zamzuri bin Ahmad	Treasurer

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

We, **JULIAN WONG MING VUI** and **UNNIKRISHNAN SURESH A/L N. UNNIKRISHNAN**, 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 2021 and of its financial performance and cash flows for the year then ended.



JULIAN WONG MING VUI
Chairman



UNNIKRISHNAN SURESH A/L N. UNNIKRISHNAN
Assistant Honorary Secretary

Petaling Jaya, Selangor

Date: **23 JUN 2022**

Registration No: PPM-001-14-03031987

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATUTORY DECLARATION

I, **MOHAMAD ZAMZURI BIN AHMAD**, being the Treasurer 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 **MOHAMAD ZAMZURI BIN** }
AHMAD at Petaling Jaya in state of Selangor }
Darul Ehsan on **23 JUN 2022** }



MOHAMAD ZAMZURI BIN AHMAD

Before me,



Commissioner for Oaths

Petaling Jaya, Selangor

No. 21A, 1st Floor,
Jalan SS6/12,
Kelana Jaya,
47301 Petaling Jaya,
Selangor Darul Ehsan.

aftaas®

AFRIZAN TARMILI KHAIRUL AZHAR PLT

Chartered Accountants (AF1300) (LLP0031255-LCA)

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 30.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2021, 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 Randall 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.

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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
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(Registered in Malaysia under Societies Act, 1966)

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
1735/01/2024 (J)
Chartered Accountants (M)
Partner

Shah Alam, Selangor

Date: **23 JUN 2022**

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
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STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note	2021 RM	2020 RM Restated
Income			
Program fee	3	1,784,340	2,334,978
Registration fee		10,260	15,750
Subscription fee		19,590	23,750
		<u>1,814,190</u>	<u>2,374,478</u>
Add: Other income			
Interest income		81,970	135,052
Sundry income		34,224	46,524
		<u>116,194</u>	<u>181,576</u>
Total income		<u>1,930,384</u>	<u>2,556,054</u>
Less: Operating expenses			
Intervention centres (Appendix 1)		3,676,768	3,969,614
Head office (Appendix 2)		933,509	969,317
		<u>4,610,277</u>	<u>4,938,931</u>
Deficit before external contributions		<u>(2,679,893)</u>	<u>(2,382,877)</u>
Add: External contributions			
Public and corporate contributions	4	638,098	1,027,322
Net fund raising	5	87,979	5,797
Deficit supported by MOF special grant	6	648,919	668,928
Welfare grant		941,619	992,824
Perkeso wages subsidy		721,800	474,800
Mandated fund utilised	7		
- Donor mandate		301,109	452,080
- Internal mandate		9,525	13,301
		<u>3,349,049</u>	<u>3,635,052</u>
External contributions attributable to:-			
Intervention centres		2,270,047	2,645,036
Head office		1,079,002	990,016
		<u>3,349,049</u>	<u>3,635,052</u>
Less: Mandated fund utilised		260,634	443,531
Surplus for the financial year before taxation		<u>408,522</u>	<u>808,644</u>
Less: Taxation	8	-	-
Surplus for financial year		<u>408,522</u>	<u>808,644</u>

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

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Note	2021 RM	2020 RM Restated
ASSETS			
Non-current asset			
Property, plant and equipment	9	2,183,644	2,335,763
Total non-current asset		<u>2,183,644</u>	<u>2,335,763</u>
Current asset			
Sundry receivables, deposits and prepayments	10	134,489	171,337
Fixed deposits with license banks	11	4,401,075	5,053,560
Cash at banks		4,292,125	3,389,244
Cash in hand		37,600	38,100
Total current asset		<u>8,865,289</u>	<u>8,652,241</u>
Total Assets		<u>11,048,933</u>	<u>10,988,004</u>
ACCUMULATED FUND AND LIABILITY			
Accumulated fund			
Accumulated surplus		5,900,854	5,092,210
Surplus for the year		408,522	808,644
Total accumulated fund		<u>6,309,376</u>	<u>5,900,854</u>
Restricted funds			
Donor mandate	12	1,937,000	1,703,652
Internal mandate	13	486,492	532,404
		<u>2,423,492</u>	<u>2,236,056</u>
Grants			
MOF Special Grant	14	1,163,862	1,812,781
Welfare Grants	15	1,044,792	939,124
Other Grants	16	21,708	23,708
		<u>2,230,362</u>	<u>2,775,613</u>
Current liability			
Sundry payables and accruals	17	85,703	75,481
Total current liability		<u>85,703</u>	<u>75,481</u>
Total Accumulated Fund and Liability		<u>11,048,933</u>	<u>10,988,004</u>

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Note	2021 RM	2020 RM Restated
Cash flows from operating activities			
Surplus for the financial year before taxation		408,522	808,644
<i>Adjustments for:-</i>			
Depreciation of property, plant and equipment		176,862	179,932
Plant and equipment written off		15,962	2,122
Interest income		(81,969)	(135,052)
Operating loss before working capital changes		<u>519,377</u>	<u>855,646</u>
<i>Changes in working capital:-</i>			
Sundry receivables, deposits and prepayments		36,848	12,108
Sundry payables and accruals		10,222	(18,965)
Net cash generated from operations		<u>566,447</u>	<u>848,789</u>
Interest received		81,969	135,052
Net cash generated from operating activities		<u>648,416</u>	<u>983,841</u>
Cash flows from investing activity			
Acquisition of property, plant and equipment		(54,905)	(318,928)
Net cash used in investing activity		<u>(54,905)</u>	<u>(318,928)</u>
Cash flows from financing activities			
Addition/(utilisation) of welfare grant		105,668	(30,919)
Utilisation of other grants		(2,000)	-
Utilisation of MOF special grants		(648,919)	(668,928)
Addition/(utilisation) of restricted funds		187,436	(301,320)
Sales proceed on disposal		14,200	-
Net cash used in investing activities		<u>(343,615)</u>	<u>(1,001,167)</u>
Net changes in cash and cash equivalents		249,896	(336,254)
Cash and cash equivalents at the beginning of the financial year		8,480,904	8,817,158
Cash and cash equivalents at the end of the financial year	18	<u>8,730,800</u>	<u>8,480,904</u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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.

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (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>
8	Pusat Latihan Vokasional Kuantan	No. 631, Lorong Selamat 21, Off Jalan Teluk Sisek, 25050, Kuantan, Pahang.
9	Pusat Latihan Vokasional Taman Supreme	No. 6, Jalan 2/98, Taman Supreme, 56000 Cheras, Kuala Lumpur.
10	Pusat Latihan Vokasional/Asrama NASOM	No. 30, 30A, Jalan Sanggul 1, Bandar Puteri, 42000 Klang, Selangor.
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, 88460, Kota Kinabalu, Sabah.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basic of accounting

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard ("MPERS") and the requirements of the Societies Act, 1966.

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).

(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.

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%

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) Impairment of assets

At each reporting date, the Company 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.

(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 Company 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 three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (cont'd)

(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.

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

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.

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

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.

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 Company assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (cont'd)

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

- 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.

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 Company 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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial assets (cont'd)

(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 Company 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.

(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 Company 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 Company 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.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(i) Financial liabilities (cont'd)

(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.

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.

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3. PROGRAM FEE

Monthly fees ranging from RM300 to RM1,000 (2020: 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:-

	2021 RM	2020 RM
General donations by public and corporate organisations	<u>638,098</u>	<u>1,027,322</u>

5. NET FUND RAISING

	2021 RM	2020 RM
Total collection	105,229	11,257
Less: Fund raising expenses	<u>(17,250)</u>	<u>(5,460)</u>
	<u>87,979</u>	<u>5,797</u>
Surplus attributable to:-		
Intervention centres	61,804	5,674
Head office	<u>26,175</u>	<u>123</u>
	<u>87,979</u>	<u>5,797</u>

6. DEFICIT SUPPORT UTILISATION OF MOF GRANT

	2021 RM	2020 RM
Utilisation of mandated fund (Note 14)	<u>648,919</u>	<u>668,928</u>

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7. UTILISATION OF MANDATED FUND

	2021	2020
	RM	RM
Utilisation of mandated fund		
- Donor mandate (Note 12)	301,109	452,080
- Internal mandate (Note 13)	9,525	13,301
	<u>310,634</u>	<u>465,381</u>

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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**NOTES TO THE FINANCIAL STATEMENTS
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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 2021	830,632	1,205,800	209,821	13,337	2,259,590
Addition	-	-	-	-	-
Disposal	-	-	-	-	-
As at 31 December 2021	830,632	1,205,800	209,821	13,337	2,259,590
Accumulated depreciation					
As at 1 January 2021	182,526	265,276	182,037	12,661	642,500
Charge for the year	12,833	24,116	5,759	165	42,873
Disposal	-	-	-	-	-
As at 31 December 2021	195,359	289,392	187,796	12,826	685,373
Net book value					
As at 31 December 2021	635,273	916,408	22,025	511	1,574,217

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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 2021	2,259,590	271,564	615,711	264,209	3,411,074
Addition	-	3,320	11,936	-	15,256
Disposal	-	-	-	(139,209)	(139,209)
As at 31 December 2021	2,259,590	274,884	627,647	125,000	3,287,121
Accumulated depreciation					
As at 1 January 2021	642,500	230,304	540,855	118,423	1,532,082
Charge for the year	42,873	21,057	22,934	9,375	96,239
Disposal	-	-	-	(109,047)	(109,047)
As at 31 December 2021	685,373	251,361	563,789	18,751	1,519,274
Net book value					
As at 31 December 2021	1,574,217	23,523	63,858	106,249	1,767,847

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

Cost	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
As at 1 January 2021	3,411,074	195,521	796,352	49,110	105,613	4,557,670
Addition	15,256	-	16,600	-	23,049	54,905
Disposal	(139,209)	-	-	-	-	(139,209)
As at 31 December 2021	3,287,121	195,521	812,952	49,110	128,662	4,473,366
Accumulated depreciation						
As at 1 January 2021	1,532,082	154,990	485,094	44,320	5,421	2,221,907
Charge for the year	96,239	12,393	43,727	3,380	21,123	176,862
Disposal	(109,047)	-	-	-	-	(109,047)
As at 31 December 2021	1,519,274	167,383	528,821	47,700	26,544	2,289,722
Net book value						
As at 31 December 2021	1,767,847	28,138	284,131	1,410	102,118	2,183,644

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

Cost	Leasehold land RM	Freehold land RM	Furniture and fittings RM	Musical equipment RM	Balance c/f RM
As at 1 January 2020	830,632	1,205,800	213,581	13,337	2,263,350
Addition	-	-	-	-	-
Disposal	-	-	(3,760)	-	(3,760)
As at 31 December 2020	830,632	1,205,800	209,821	13,337	2,259,590
Accumulated depreciation					
As at 1 January 2020	169,693	241,160	179,239	12,496	602,588
Charge for the year	12,833	24,116	6,551	165	43,665
Disposal	-	-	(3,753)	-	(3,753)
As at 31 December 2020	182,526	265,276	182,037	12,661	642,500
Net book value					
As at 31 December 2020	648,106	940,524	27,784	676	1,617,090

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

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 2020	2,263,350	276,844	608,001	139,209	3,287,404
Addition	-	-	24,217	125,000	149,217
Disposal	(3,760)	(5,280)	(16,507)	-	(25,547)
As at 31 December 2020	2,259,590	271,564	615,711	264,209	3,411,074
Accumulated depreciation					
As at 1 January 2020	602,588	214,635	529,392	95,127	1,441,742
Charge for the year	43,665	20,421	26,384	23,296	113,766
Disposal	(3,753)	(4,752)	(14,921)	-	(23,426)
As at 31 December 2020	642,500	230,304	540,855	118,423	1,532,082
Net book value					
As at 31 December 2020	1,617,090	41,260	74,856	145,786	1,878,992

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)**

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

Cost	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
As at 1 January 2020	3,287,404	195,521	727,575	49,110	4,679	4,264,289
Addition	149,217	-	68,777	-	100,934	318,928
Disposal	(25,547)	-	-	-	-	(25,547)
As at 31 December 2020	3,411,074	195,521	796,352	49,110	105,613	4,557,670
Accumulated depreciation						
As at 1 January 2020	1,441,742	139,926	443,007	40,506	220	2,065,401
Charge for the year	113,766	15,064	42,087	3,814	5,201	179,932
Disposal	(23,426)	-	-	-	-	(23,426)
As at 31 December 2020	1,532,082	154,990	485,094	44,320	5,421	2,221,907
Net book value						
As at 31 December 2020	1,878,992	40,531	311,258	4,790	100,192	2,335,763

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10. SUNDRY RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2021 RM	2020 RM
Deposits	113,050	113,650
Prepayments	8,520	27,530
Sundry receivables	12,919	30,157
	<u>134,489</u>	<u>171,337</u>

11. FIXED DEPOSITS WITH LICENSE BANKS

	2021 RM	2020 RM
CIMB Bank Berhad	3,001,075	3,153,560
Malayan Banking Berhad	1,400,000	1,900,000
	<u>4,401,075</u>	<u>5,053,560</u>

12. DONOR MANDATE (APPENDIX 3)

	2021 RM	2020 RM
Balance as at 1 January	1,703,652	1,959,362
Add: Additions	534,457	325,184
Less: Utilised during the year		
- Operations	(301,109)	(452,080)
- Contributions	-	(128,814)
	<u>1,937,000</u>	<u>1,703,652</u>

13. INTERNAL MANDATE (APPENDIX 4)

	2021 RM	2020 RM
Balance as at 1 January	532,404	578,014
Add: Additions	-	65,947
Less: Utilised during the year		
- Operations	(9,525)	(13,301)
- Contributions	(36,387)	(98,256)
	<u>486,492</u>	<u>532,404</u>

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14. MOF SPECIAL GRANT

	2021 RM	2020 RM Restated
Balance as at 1 January	1,812,781	2,481,709
Less: Utilisation of grant	<u>(648,919)</u>	<u>(668,928)</u>
	<u>1,163,862</u>	<u>1,812,781</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.

15. WELFARE GRANTS (APPENDIX 5)

	2021 RM	2020 RM
Balance as at 1 January	939,124	970,043
Add: Additions	1,419,240	1,457,560
Less: Utilisation of grant	(1,136,347)	(1,488,479)
Less: Refund unused fund to JKM	(177,225)	-
	<u>1,044,792</u>	<u>939,124</u>

16. OTHER GRANTS

	2021 RM	2020 RM
Balance as at 1 January		
- JKM grant - Seminar Autisme 2015	13,032	13,032
- Asean Autisme Network Fund - AAN Congress 2015	10,676	10,676
Less: Utilisation of grant	<u>(2,000)</u>	<u>-</u>
	<u>21,708</u>	<u>23,708</u>

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONT'D)

17. SUNDRY PAYABLES AND ACCRUALS

	2021 RM	2020 RM
Sundry payables	19,280	-
Other payables	60,426	68,981
Accruals	6,000	6,500
	<u>85,706</u>	<u>75,481</u>

18. CASH AND CASH EQUIVALENTS

	2021 RM	2020 RM Restated
Fixed deposits with license banks	4,401,075	5,053,560
Cash at bank	4,292,125	3,389,244
Cash in hand	37,600	38,100
	<u>8,730,800</u>	<u>8,480,904</u>

Consists of:-

Restricted fund and grants:-

Donor mandate	1,937,000	1,703,652
Internal mandate	486,492	532,404
MOF special grant	1,163,862	1,812,781
JKM welfare grant	1,044,792	939,124
Other grants	21,708	23,708
	<u>4,653,854</u>	<u>5,011,669</u>

Others:-

Working capital - Intervention centre	4,076,946	3,409,235
Working capital - Head office	-	-
	<u>8,730,800</u>	<u>8,420,904</u>

19. RESTATEMENT

The restatement of comparative figure was due to:-

- (a) Adjustment for recognition of grants in Statement of Comprehensive Income (based on IAS 20).
- (b) Reclassification of MOF Special grants from accumulated fund to grants.

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19. RESTATEMENT

The restatement of comparative figure was due to:- (cont'd)

	Previously audited RM	Restatement RM	After restatement RM
Accumulated fund	(7,713,635)	1,812,781	(5,900,854)
MOF Special Grants	-	(1,812,781)	(1,812,781)
Surplus during the year	(139,716)	(668,928)	(808,644)
Deficit supported by MOF			
Special grants	-	668,928	668,928
External contribution - Mandated fund utilised	21,850	443,531	465,381
Mandated fund utilised	-	(443,531)	(443,531)

20. SIGNIFICANT EVENT DURING THE YEAR

The Malaysian Government has again imposed the Movement Control Order ("MCO") and Conditional Movement Control ("CMCO") for selected states which are severely affected by the Coronavirus ("COVID-19") on 11 January 2021. Besides, the Malaysia King declared state of emergency for the country until 1 August 2021 to curb the spread of COVID-19 on 12 January 2021.

The restrictions imposed have negatively impacted the Society's financial performance as educational industry were not allowed to operate throughout the MCO/CMCO, under guidelines set by the National Security Council, Ministry of Health and Ministry of International Trade and Industry respectively.

As at the date of authorisation of the financial statements, the COVID-19 pandemic situation is still evolving and uncertain. The Society will continue to actively monitor and manage its funds and operations to minimise any impact arising from the COVID-19 pandemic.

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.

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DETAILS STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (INTERVENTION CENTRE)
 (For Management Information Only)

Appendix 1

	2021 RM	2020 RM Restated
Income		
Program fee		
Screening and assessment	23,650	18,240
Therapy	94,457	116,532
Consultation fees	13,550	9,150
Creative art centre (CAC)	4,895	21,780
Early intervention program	969,900	1,282,685
Afternoon support	6,615	10,723
Hostel	630	27,930
Food	2,075	22,255
Transition half day	50,575	38,640
Vocational fee	343,776	476,375
Pre-vocational fee	209,658	224,670
Program fee - intensive intervention program (IIP)	66,465	76,860
Mainstream	5,512	9,138
Credit note	(7,418)	-
Registration fee	10,260	15,750
	<u>1,794,600</u>	<u>2,350,728</u>
Add: Other income		
Interest income	33,554	51,812
Sundry income	27,275	35,370
	<u>60,829</u>	<u>87,182</u>
Total income	<u>1,855,429</u>	<u>2,437,910</u>
Less: Operating expenses		
Staff benefits	112,841	26,984
Salary and allowances	2,313,930	2,608,776
EPF	299,996	338,624
SOCSSO	39,831	45,026
EIS	4,510	5,117
Food and provision	71,193	84,970
Seminar and training	310	100
Road tax and insurance	2,087	2,218
Loss on disposal of property, plant and equipment	-	2,122
Depreciation	154,527	138,371
Insurance	32,614	37,221
Balance carried forward	<u>3,031,839</u>	<u>3,289,529</u>

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 2021 (INTERVENTION CENTRE –
CONT'D)

(For Management Information Only)

Appendix 1 (cont'd)

	2021 RM	2020 RM Restated
Balance brought forward	3,031,839	3,289,529
Rental	284,640	328,160
Quit rent and assessment	6,605	2,740
Electricity	46,730	65,887
Water	7,194	10,367
Educational and training material	7,457	4,853
Telephone and internet	39,588	45,453
Therapy fees	6,000	7,800
Sewerage	2,973	3,497
Repair and maintenance	137,662	126,730
Upkeep of equipment	26,212	30,776
Upkeep of motor vehicle	-	433
Travelling expenses	4,083	8,698
Printing and stationery	16,412	20,504
Postage and courier	1,733	2,241
Bank charges	627	978
Professional fee	969	708
Sundry expenses	4,093	3,719
Program expenses	3,978	5,704
Bad debt expenses	47,973	10,837
	<u>3,676,768</u>	<u>3,969,614</u>
Deficit before external contributions	<u>(1,821,339)</u>	<u>(1,531,704)</u>
Add: External contributions		
Public and corporate contributions	350,638	561,200
Net fund raising	61,804	5,674
Intervention centre deficit supported by MOF Special grant	190,000	350,000
Welfare grant	921,619	972,824
Perkeso wages subsidy	655,800	428,800
Mandated fund utilised	90,186	326,538
	<u>2,270,047</u>	<u>2,645,036</u>
Less: Mandated fund utilised	<u>40,186</u>	<u>304,688</u>
Surplus for the financial year before taxation	<u>408,522</u>	<u>808,644</u>
Less: Taxation	-	-
Surplus for financial year	<u>408,522</u>	<u>808,644</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 2021 (HEAD OFFICE)
(For Management Information Only)

Appendix 2

	2021 RM	2020 RM Restated
Income		
Subscription fee - membership	19,590	23,750
	<u>19,590</u>	<u>23,750</u>
Add: Other income		
Interest income	48,416	83,240
Sundry income	6,949	11,154
	<u>55,365</u>	<u>94,394</u>
Total income	<u>74,955</u>	<u>118,144</u>
Less: Operating expenses		
Staff benefits	8,358	918
Salary and allowances	609,996	646,359
EPF	79,535	84,162
SOCSO	9,209	9,551
EIS	987	1,026
Food and provision	680	866
Audit fees	6,000	6,500
Road tax and insurance	6,870	8,202
Loss on disposal of property, plant and equipment	15,962	-
Depreciation	22,334	41,561
Insurance	417	315
Rental	57,000	57,000
Subscription fee	200	3,200
Electricity	13,126	11,118
Water	712	545
Telephone and internet	5,445	6,048
Sewerage	732	854
Repair and maintenance	1,397	5,593
Upkeep of equipment	13,682	15,229
Upkeep of motor vehicle	365	1,264
Travelling expenses	7,219	7,347
Printing and stationery	9,484	7,439
Postage and courier	2,522	3,131
Balance carried forward	<u>872,232</u>	<u>918,228</u>

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 2021 (HEAD OFFICE – CONT'D)
 (For Management Information Only)

Appendix 2 (cont'd)

	2021 RM	2020 RM Restated
Balance brought forward	872,232	918,228
Bank charges	1,726	1,939
Professional fee	36,136	40,440
Sundry expenses	786	2,491
Uniform	18,730	-
Refreshment and meeting	3,899	6,219
	<u>933,509</u>	<u>969,317</u>
Deficit before external contributions	<u>(858,554)</u>	<u>(851,173)</u>
Add: External contributions		
Public and corporate contributions	287,460	466,122
Net fund raising	26,175	123
Deficit supported by MOF Special grant	458,919	318,928
Welfare grant	20,000	20,000
Perkeso wages subsidy	66,000	46,000
Mandated fund utilised	220,448	138,843
	<u>1,079,002</u>	<u>990,016</u>
Less: Mandated fund utilised	220,448	138,843
Surplus for the financial year before taxation	-	-
Less: Taxation	-	-
Surplus for financial year	<u>-</u>	<u>-</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 1/1/2021 RM	Addition RM	Utilisation RM	Balance as at 31/12/2021 RM
1	Suria KLCC	Sunshine September Fund	902,274	-	(50,000)	852,274
2	Katrin BJ	Skill Development Fund	93,859	-	-	93,859
3	Toyota	Seremban Sensory Room	100,000	-	-	100,000
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocation Programme	13,024	-	-	13,024
5	Malene Insurance	Kulim New Centre	42,086	-	-	42,086
6	CIMB Foundation	NASOM Vocational and Skill Development Programme	2,294	-	-	2,294
7	Bank Rakyat	Blokke Therapy Pilot Programme	13,356	-	-	13,356
8	Dow Chemicals Malaysia	NASOM Taman Supreme Centre Development	61,690	-	(5,466)	56,224
9	Health Lane Pharmacy	Sport Training and Equipment	919	-	-	919
10	Dzarif Dzulkaedah	Dzarif Dzulkaedah Fund	14,547	-	-	14,547
11	Selangor - SDF	NASOM - Bandar Puteri Early Intervention Centre	100,000	-	-	100,000
12	Danajamin	Teacher Training and Outreach Programme	16,007	106,731	-	122,738
13	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	98,800	-	(400)	98,400
14	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	86,343	-	(33,644)	52,699
	Balance carried forward		1,545,199	106,731	(89,510)	1,562,420

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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 1/1/2021 RM	Addition RM	Utilisation RM	Balance as at 31/12/2021 RM
15	Balance brought forward Katrin BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden	1,545,199 18,520	106,731 -	(89,510) (10,920)	1,562,420 7,600
16	Standard Chartered Global Business Centre	MyITCrew@ILKBS	57,743	-	(45,879)	11,864
17	Magnum Corporation	Support for Autism Society	2,190	-	-	2,190
18	Kementerian Belia dan Sukan Malaysia	Pembangunan Bakat Sukan Autisme	75,000	-	(65,835)	9,165
19	FWD Takaful Insurance Bhd.	Teacher Training	5,000	95,199	(6,828)	93,371
20	CAF America Foundation	Mushroom Project	-	38,028	(23,400)	14,628
21	Estate Yap Poh Choo	Welfare Fund	-	150,000	(47,062)	102,938
22	AM Life International Sdn. Bhd.	Training, Educational Material & Operations Support	-	20,000	-	20,000
23	Berjaya Starbucks Coffee	Therapy Subsidy	-	3,500	-	3,500
24	Mary Kay (M) Sdn Bhd	Outreach, Talk and Therapy Fund	-	50,000	(3,175)	46,825
25	Oliver Khoo	Teacher Training and Educational Material	-	23,723	(8,500)	15,223
26	Beyond Classic Charity Concert	Education, Flood Aid and Operations Support	-	21,650	-	21,650
27	CAF America Foundation	Sensory Room Wall Padding	-	8,210	-	8,210
28	Bank Muamalat	Vocational Programme	-	8,900	-	8,900
29	NASOM Crowd Funding	Welfare Fund - Flood Relief Fund	-	8,516	-	8,516
			1,703,652	534,457	(301,109)	1,937,000

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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 1/1/2020 RM	Addition RM	Utilisation RM	Balance as at 31/12/2020 RM
1	Suria KLCC	Sunshine September Fund	924,124	-	(21,850)	902,274
2	Katrin BJ	Skill Development Fund	93,859	-	-	93,859
3	Toyota	Seremban Sensory Room	100,000	-	-	100,000
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocation Programme	17,024	-	(4,000)	13,024
5	Malene Insurance	Kulim New Centre	42,086	-	-	42,086
6	CIMB Foundation	NASOM Vocational and Skill Development Programme	2,294	-	-	2,294
7	Bank Rakyat	Blokke Therapy Pilot Programme	13,356	-	-	13,356
8	Dow Chemicals Malaysia	NASOM Taman Supreme Centre Development	61,690	-	-	61,690
9	Health Lane Pharmacy	Sport Training and Equipment	919	-	-	919
10	Dzarif Dzulkaedah	Dzarif Dzulkaedah Fund	14,757	-	(210)	14,547
11	Selangor - SDF	NASOM - Bandar Puteri Early Intervention Centre	100,000	-	-	100,000
12	Danajamin	NASOM Controlled Multisensory Environment	19,787	-	(3,780)	16,007
13	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	98,800	-	-	98,800
14	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	121,901	-	(35,558)	86,343
	Balance carried forward		1,610,597	-	(65,398)	1,545,199

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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 1/1/2020 RM	Addition RM	Utilisation RM	Balance as at 31/12/2020 RM
15	Balance brought forward Katrin BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden	1,610,597 18,520	- -	(65,398) -	1,545,199 18,520
16	Standard Chartered Global Business Centre	MyITCrew@ILKBS	105,505	-	(47,762)	57,743
17	Permodalan Nasional Berhad	NASOM Autism Intervention Programme Sabah	45,926	200,772	(246,698)	-
18	doTERRA Malaysia	NASOM Vehicle Sponsorship	128,814	-	(128,814)	-
19	Pharmaniaga	NASOM Jalan Ipoh Centre Development	50,000	-	(50,000)	-
20	Magnum Corporation	Support for Autism Society	-	44,412	(42,222)	2,190
21	Kementerian Belia dan Sukan Malaysia	Pembangunan Bakat Sukan Autisme	-	75,000	-	75,000
22	FWD Takaful Insurance Bhd.	Teacher Training	-	5,000	-	5,000
			<u>1,959,362</u>	<u>325,184</u>	<u>(580,894)</u>	<u>1,703,652</u>

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DETAILS OF INTERNAL MANDATE
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Appendix 4

No	Donors	Fund	Balance as at 1/1/2021 RM	Addition RM	Utilisation RM	Balance as at 31/12/2021 RM
1	NASOM Internal	NASOM Maestro Development Fund	38,979	-	(9,525)	29,454
2	NASOM Internal	Research Fund	215,556	-	-	215,556
3	NASOM Internal	New Centre	83,232	-	-	83,232
4	NASOM Internal	NASOM Welfare Fund	194,637	-	(36,387)	158,250
			532,404	-	(45,912)	486,492

No	Donors	Fund	Balance as at 1/1/2020 RM	Addition RM	Utilisation RM	Balance as at 31/12/2020 RM
1	NASOM Internal	NASOM Maestro Development Fund	7,133	45,147	(13,301)	38,979
2	NASOM Internal	Research Fund	215,556	-	-	215,556
3	NASOM Internal	New Centre	83,232	-	-	83,232
4	NASOM Internal	NASOM Welfare Fund	272,093	20,800	(98,256)	194,637
			578,014	65,947	(111,557)	532,404

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

Appendix 5

No	Agency	Grants	Balance as at 1/1/2021 RM	Addition RM	Utilisation RM	Refund RM	Balance as at 31/12/2021 RM
1	Jabatan Kebajikan Masyarakat	Welfare Allowance - OKU	349,801	282,600	(213,300)	(58,350)	360,751
2	Jabatan Kebajikan Masyarakat	Welfare Allowance - Perkapita	13,105	-	-	-	13,105
3	Jabatan Kebajikan Masyarakat	Welfare Allowance - Rangsum	81,492	99,840	(70,219)	(35,175)	75,938
4	Jabatan Kebajikan Masyarakat	Welfare Allowance - Guru	484,200	1,036,800	(851,400)	(83,700)	585,900
5	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Food Allowance	4,800	-	-	-	4,800
6	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Medical Allowance	5,726	-	(1,428)	-	4,298
			939,124	1,419,240	(1,136,347)	(177,225)	1,044,792

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

Appendix 5 (cont'd)

No	Agency	Grants	Balance as at 1/1/2020 RM	Addition RM	Utilisation RM	Refund RM	Balance as at 31/12/2020 RM
1	Jabatan Kebajikan Masyarakat	Welfare Allowance - OKU	344,551	272,550	(267,300)	-	349,801
2	Jabatan Kebajikan Masyarakat	Welfare Allowance - Perkapita	13,105	-	-	-	13,105
3	Jabatan Kebajikan Masyarakat	Welfare Allowance - Rangsum	64,287	98,200	(80,995)	-	81,492
4	Jabatan Kebajikan Masyarakat	Welfare Allowance - Guru	548,100	918,800	(982,700)	-	484,200
5	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Food Allowance	-	152,160	(147,360)	-	4,800
6	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Medical Allowance	-	15,850	(10,124)	-	5,726
			970,043	1,457,560	(1,488,479)	-	939,124