

**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 2022

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 2022**

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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	:	Mohd Nazrul bin Mohd Amin
Honorary Secretary	:	Cason Ong Tzse Chun
Assistant Honorary Secretary	:	Ir. Mat Jusoh bin Mamat
Treasurer	:	Mohamad Zamzuri bin Ahmad
Ordinary Members	:	Dr. Mazidah binti Said Nagor Amir bin Noor Mohamed Jennifer Balanting Chong Hing Pheng Suntaresan a/l Sauamamtham Feilina S.Y Muhammad Feisol Dr. Suwaibah binti Zakaria

Principal Place of Operation	:	Unit B-3-3 Pacific Place Commercial Centre Jalan PJU 1A/4, Ara Damansara 47301, Petaling Jaya Selangor Darul Ehsan
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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 Darul Ehsan
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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 2022.

PRINCIPAL ACTIVITIES

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

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

FINANCIAL RESULTS

	RM
Accumulated surplus	6,309,376
Deficit for the year	<u>(44,288)</u>
Total Accumulated Fund	<u>6,265,088</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 year 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
Mohd Nazrul bin Mohd Amin	Vice Chairman
Cason Ong Tzse Chun	Honorary Secretary
Ir. Mat Jusoh bin Mamat	Assistant Honorary Secretary
Mohamad Zamzuri bin Ahmad	Treasurer

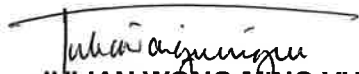
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**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT BY THE MANAGEMENT COMMITTEE REPRESENTATIVES

We, **JULIAN WONG MING VUI** and **CASON ONG TZSE CHUN**, being two of the management Committee members of **PERSATUAN KEBANGSAAN AUTISME MALAYSIA (THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**, do hereby state that, in the opinion of the Committee, the accompanying financial statements the statement of income and expenditure, statement of financial position, and statement of cash flows for the financial year then ended, together with the notes thereto, are properly drawn up in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act, 1966 in Malaysia, so as to give a true and fair view of the financial position of the Society as of 31 December 2022 and of its financial performance and cash flows for the year then ended.

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


JULIAN WONG MING VUI
Chairman


CASON ONG TZSE CHUN
Honorary Secretary

Petaling Jaya, Selangor

Date: **29 MAY 2023**

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**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 }

29 MAY 2023



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.**



AFRIZAN TARMILI KHAIRUL AZHAR PLT

Chartered Accountants (LLP0031255-LCA) (AF1300)

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

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

Registration No: PPM-001-14-03031987

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

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 29.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2022, and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of Societies Act, 1966 in Malaysia.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

Information Other than the Financial Statements and Auditors' Report Thereon

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

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



Member of Parker Russell International

Registration No: PPM-001-14-03031987

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

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



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



HAJI TARMILI DULAH KUSNI
1735/01/2024 (J)
Chartered Accountants (M)
Partner

Shah Alam, Selangor

Date: **29 MAY 2023**



Member of Parker Russell International

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Note	2022 RM	2021 RM
Income			
Program fee	3	2,104,167	1,784,340
Registration fee		14,400	10,260
Subscription fee		26,150	19,590
		<u>2,144,717</u>	<u>1,814,190</u>
Add: Other income			
Interest income		93,095	81,970
Sundry income		61,429	34,224
		<u>154,524</u>	<u>116,194</u>
Total income		<u>2,299,241</u>	<u>1,930,384</u>
Less: Operating expenses			
Intervention centres (Appendix 1)		3,583,472	3,676,768
Head office (Appendix 2)		840,269	933,509
		<u>4,423,741</u>	<u>4,610,277</u>
Deficit before external contributions		<u>(2,124,500)</u>	<u>(2,679,893)</u>
Add: External contributions			
Public and corporate contributions	4	626,923	638,098
Net fund raising	5	185,555	87,979
Deficit supported by MOF special grant	6	321,176	648,919
Welfare grant		730,427	941,619
Perkeso wages subsidy		68,400	721,800
Mandated fund recognised:-	7		
- Donor mandate		464,855	301,109
- Internal mandate		9,863	9,525
		<u>2,407,199</u>	<u>3,349,049</u>
External contributions attributable to:-			
Intervention centres		1,481,263	2,270,047
Head office		925,936	1,079,002
		<u>2,407,199</u>	<u>3,349,049</u>
Less: Mandated fund utilised		326,987	260,634
(Deficit)/Surplus for the financial year before taxation		<u>(44,288)</u>	<u>408,522</u>
Less: Taxation	8	-	-
(Deficit)/Surplus for financial year		<u>(44,288)</u>	<u>408,522</u>

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

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)
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STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Note	2022 RM	2021 RM
ASSETS			
Non-current asset			
Property, plant and equipment	9	<u>2,230,924</u>	<u>2,183,644</u>
Total non-current asset		<u>2,230,924</u>	<u>2,183,644</u>
Current asset			
Sundry receivables, deposits and prepayments	10	132,477	134,489
Fixed deposits with license banks	11	4,952,955	4,401,075
Cash at banks	18	3,088,779	4,292,125
Cash in hand	18	<u>37,600</u>	<u>37,600</u>
Total current asset		<u>8,211,811</u>	<u>8,865,289</u>
Total Assets		<u>10,442,735</u>	<u>11,048,933</u>
ACCUMULATED FUND AND LIABILITY			
Accumulated fund			
Accumulated surplus		6,309,376	5,900,854
(Deficit)/Surplus for the year		<u>(44,288)</u>	<u>408,522</u>
Total accumulated fund		<u>6,265,088</u>	<u>6,309,376</u>
Restricted funds			
Donor mandate	12	1,711,155	1,937,000
Internal mandate	13	<u>473,489</u>	<u>486,492</u>
		<u>2,184,644</u>	<u>2,423,492</u>
Grants			
MOF Special Grant	14	842,686	1,163,862
Welfare Grants	15	991,404	1,044,792
Other Grants	16	<u>21,708</u>	<u>21,708</u>
		<u>1,855,798</u>	<u>2,230,362</u>
Current liability			
Sundry payables and accruals	17	<u>137,205</u>	<u>85,703</u>
Total current liability		<u>137,205</u>	<u>85,703</u>
Total Accumulated Fund and Liability		<u>10,442,735</u>	<u>11,048,933</u>

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

PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Note	2022 RM	2021 RM
Cash flows from operating activities			
(Deficit)/Surplus for the financial year before taxation		(44,288)	408,522
<i>Adjustments for:-</i>			
Depreciation of property, plant and equipment		188,277	176,862
Plant and equipment written off		-	15,962
Interest income		(93,095)	(81,969)
Operating loss before working capital changes		50,894	519,377
<i>Changes in working capital:-</i>			
Sundry receivables, deposits and prepayments		2,012	36,848
Payables and accruals		51,502	10,222
Net cash generated from operations		104,408	566,447
Interest received		93,095	81,969
Net cash generated from operating activities		197,503	648,416
Cash flows from investing activity			
Acquisition of property, plant and equipment		(235,557)	(54,905)
Net cash used in investing activity		(235,557)	(54,905)
Cash flows from financing activities			
(Utilisation)/addition of welfare grant		(53,388)	105,668
Utilisation of other grants		-	(2,000)
Utilisation of MOF special grants		(321,176)	(648,919)
(Utilisation)/addition of restricted mandates		(238,848)	187,436
Sales proceed on disposal		-	14,200
Net cash used in investing activities		(613,412)	(343,615)
Net changes in cash and cash equivalents		(651,466)	249,896
Cash and cash equivalents at the beginning of the financial year		8,730,800	8,480,904
Cash and cash equivalents at the end of the financial year	18	8,079,334	8,730,800

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

1. GENERAL INFORMATION

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

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

Other places of activities are as follows:-

<u>No.</u>	<u>Centre</u>	<u>Address</u>
1	Program Intervensi NASOM Titiwangsa	No.62A-2, Lorong Maran, Off Jalan Kuantan, Tasik Titiwangsa, 53200 Kuala Lumpur.
2	Pusat Latihan Vokasional Jalan Ipoh	No. 2, Jalan 7/18B, Taman Batu Permai, Off Jalan Ipoh, 51200 Kuala Lumpur.
3	Program Intervensi NASOM Klang	No. 5, Lorong Sepat 2, Taman Bertek, Teluk Pulau, 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 2022 (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 2022 (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 2022 (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 2022 (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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

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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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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

3. PROGRAM FEE

Monthly fees ranging from RM300 to RM1,000 (2021: 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:-

	2022 RM	2021 RM
General donations by public and corporate organisations	<u>626,923</u>	<u>638,098</u>

5. NET FUND RAISING

	2022 RM	2021 RM
Total collection	300,982	105,229
Less: Fund raising expenses	<u>(115,427)</u>	<u>(17,250)</u>
	<u>185,555</u>	<u>87,979</u>
Surplus attributable to:-		
Intervention centres	132,345	61,804
Head office	<u>53,210</u>	<u>26,175</u>
	<u>185,555</u>	<u>87,979</u>

6. DEFICIT SUPPORT UTILISATION OF MOF GRANT

	2022 RM	2021 RM
Utilisation of mandated fund (Note 14)	<u>321,176</u>	<u>648,919</u>

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

7. UTILISATION OF MANDATED FUND

	2022	2021
	RM	RM
Utilisation of mandated fund		
- Donor mandate (Note 12)	464,855	301,109
- Internal mandate (Note 13)	16,003	9,525
	<u>480,858</u>	<u>310,634</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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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

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 2022	830,632	1,205,800	209,821	13,337	2,259,590
Addition	-	-	24,790	-	24,790
As at 31 December 2022	<u>830,632</u>	<u>1,205,800</u>	<u>234,611</u>	<u>13,337</u>	<u>2,284,380</u>
Accumulated depreciation					
As at 1 January 2022	195,359	289,392	187,796	12,826	685,373
Charge for the year	12,833	24,116	4,993	147	42,089
As at 31 December 2022	<u>208,192</u>	<u>313,508</u>	<u>192,789</u>	<u>12,973</u>	<u>727,462</u>
Net book value					
As at 31 December 2022	<u>622,440</u>	<u>892,292</u>	<u>41,822</u>	<u>364</u>	<u>1,556,918</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (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 2022	2,259,590	274,884	627,647	125,000	3,287,121
Addition	24,790	15,534	44,168	-	84,492
As at 31 December 2022	<u>2,284,380</u>	<u>290,418</u>	<u>671,815</u>	<u>125,000</u>	<u>3,371,613</u>
Accumulated depreciation					
As at 1 January 2022	685,373	251,361	563,789	18,751	1,519,274
Charge for the year	42,089	16,941	27,178	12,500	98,708
As at 31 December 2022	<u>727,462</u>	<u>268,302</u>	<u>590,967</u>	<u>31,251</u>	<u>1,617,982</u>
Net book value					
As at 31 December 2022	<u>1,556,918</u>	<u>22,116</u>	<u>80,848</u>	<u>93,749</u>	<u>1,753,631</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

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

	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
Cost						
As at 1 January 2022	3,287,121	195,521	812,952	49,110	128,662	4,473,366
Addition	84,492	-	151,065	-	-	235,557
As at 31 December 2022	<u>3,371,613</u>	<u>195,521</u>	<u>964,017</u>	<u>49,110</u>	<u>128,662</u>	<u>4,708,923</u>
Accumulated depreciation						
As at 1 January 2022	1,519,274	167,383	528,821	47,700	26,544	2,289,722
Charge for the year	98,708	10,134	52,295	1,408	25,732	188,277
As at 31 December 2022	<u>1,617,982</u>	<u>177,517</u>	<u>581,116</u>	<u>49,108</u>	<u>52,276</u>	<u>2,477,999</u>
Net book value						
As at 31 December 2022	<u>1,753,631</u>	<u>18,004</u>	<u>382,901</u>	<u>2</u>	<u>76,386</u>	<u>2,230,924</u>

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

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 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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (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 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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

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

	Balance b/f RM	Playground equipment RM	Renovation RM	Cabin RM	Sensory equipment RM	Total RM
Cost						
As at 1 January 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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

10. SUNDRY RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2022	2021
	RM	RM
Deposits	113,685	113,050
Prepayments	-	8,520
Sundry receivables	18,792	12,919
	<u>132,477</u>	<u>134,489</u>

11. FIXED DEPOSITS WITH LICENSE BANKS

	2022	2021
	RM	RM
CIMB Bank Berhad	3,752,955	3,001,075
Malayan Banking Berhad	1,200,000	1,400,000
	<u>4,952,955</u>	<u>4,401,075</u>

12. DONOR MANDATE (APPENDIX 3)

Balance as at 1 January	1,937,000	1,703,652
Add: Additions	239,010	534,457
Less: Utilised during the year		
- Operations	(334,272)	(301,109)
- Contributions	(18,373)	-
- Property, plant and equipment	(112,210)	-
	<u>1,711,155</u>	<u>1,937,000</u>

13. INTERNAL MANDATE (APPENDIX 4)

	2022	2021
	RM	RM
Balance as at 1 January	486,492	532,404
Add: Additions	3,000	-
Less: Utilised during the year		
- Operations	(9,863)	(9,525)
- Contributions	(6,140)	(36,387)
	<u>473,489</u>	<u>486,492</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (CONT'D)**

14. MOF SPECIAL GRANT

	2022	2021
	RM	RM
Balance as at 1 January	1,163,862	1,812,781
Less: Utilisation of grant	(321,176)	(648,919)
	<u>842,686</u>	<u>1,163,862</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)

	2022	2021
	RM	RM
Balance as at 1 January	1,044,792	939,124
Add: Additions	1,145,944	1,419,240
Less: Utilisation of grant	(940,815)	(1,136,347)
Less: Refund unused fund to JKM	(258,517)	(177,225)
	<u>991,404</u>	<u>1,044,792</u>

16. OTHER GRANTS

	2022	2021
	RM	RM
Balance as at 1 January		
- JKM grant - Seminar Autisme 2015	13,032	13,032
- Asean Autisme Network Fund - AAN Congress 2015	8,676	10,676
Less: Utilisation of grant	-	(2,000)
	<u>21,708</u>	<u>21,708</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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17. SUNDRY PAYABLES AND ACCRUALS

	2022	2021
	RM	RM
Sundry payables	65,165	19,280
Other payables	66,040	60,423
Accruals	6,000	6,000
	<u>137,205</u>	<u>85,703</u>

18. CASH AND CASH EQUIVALENTS

	2022	2021
	RM	RM
Fixed deposits with license banks (Note 11)	4,952,955	4,401,075
Cash at bank	3,088,779	4,292,125
Cash in hand	37,600	37,600
	<u>8,079,334</u>	<u>8,730,800</u>

Consists of:-

Restricted fund and grants:-

Donor mandate	1,711,155	1,937,000
Internal mandate	473,489	486,492
MOF special grant	842,686	1,163,862
JKM welfare grant	991,404	1,044,792
Other grants	21,708	21,708
	<u>4,040,442</u>	<u>4,653,854</u>

Others:-

Working capital - Intervention centre	4,038,892	4,076,946
Working capital - Head office	-	-
	<u>8,079,334</u>	<u>8,730,800</u>

19. 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 2022 (INTERVENTION CENTRE)**
(For Management Information Only)

Appendix 1

	2022 RM	2021 RM
Income		
Program fee		
Screening and assessment	46,480	23,650
Therapy	221,608	94,457
Consultation fees	10,900	13,550
Creative art centre (CAC)	25,400	4,895
Early intervention program	1,099,335	969,900
Afternoon support	1,890	6,615
Hostel	-	630
Food	-	2,075
Transition half day	52,850	50,575
Vocational fee	315,704	343,776
Pre-vocational fee	217,180	209,658
Program fee - intensive intervention program (IIP)	114,270	66,465
Mainstream	1,575	5,512
Credit note	(3,025)	(7,418)
Registration fee	14,400	10,260
	<u>2,118,567</u>	<u>1,794,600</u>
Add: Other income		
Interest income	46,893	33,554
Sundry income	26,683	27,275
	<u>73,576</u>	<u>60,829</u>
Total income	<u>2,192,143</u>	<u>1,855,429</u>
Less: Operating expenses		
Staff benefits	47,551	112,841
Salary and allowances	2,232,685	2,313,930
EPF	289,020	299,996
SOCSO	38,428	39,831
EIS	4,347	4,510
Food and provision	78,801	71,193
Seminar and training	45	310
Road tax and insurance	-	2,087
Refreshment and meeting	143	-
Depreciation	164,914	154,527
Insurance	31,326	32,614
Rental	307,180	284,640
Balance carried forward	<u>3,194,440</u>	<u>3,316,479</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 2022
(INTERVENTION CENTRE – CONT'D)
(For Management Information Only)

Appendix 1 (cont'd)

	2022 RM	2021 RM
Balance brought forward	3,194,440	3,316,479
Quit rent and assessment	3,139	6,605
Electricity	60,586	46,730
Water	7,136	7,194
Educational and training material	22,420	7,457
Telephone and internet	36,240	39,588
Therapy fees	6,000	6,000
Sewerage	3,151	2,973
Repair and maintenance	121,344	137,662
Upkeep of equipment	32,770	26,212
Advertising and promotion	757	-
Travelling expenses	7,051	4,083
Printing and stationery	20,745	16,412
Postage and courier	1,629	1,733
Bank charges	244	627
Professional fee	5,723	969
Sundry expenses	6,259	4,093
Program expenses	26,345	3,978
Bad debt expenses	27,493	47,973
	<u>3,583,472</u>	<u>3,676,768</u>
Deficit before external contributions	<u>(1,391,329)</u>	<u>(1,821,339)</u>
Add: External contributions		
Public and corporate contributions	220,441	350,638
Net fund raising	132,345	61,804
Intervention centre deficit supported by restricted mandates	149,000	190,000
Welfare grant	710,427	921,619
Perkeso wages subsidy	60,000	655,800
Mandated fund utilised	209,050	90,186
	<u>1,481,263</u>	<u>2,270,047</u>
Less: Mandated fund utilised	88,525	40,186
Surplus for the financial year before taxation	<u>1,409</u>	<u>408,522</u>
Less: Taxation	-	-
Surplus for financial year	<u>1,409</u>	<u>408,522</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 2022 (HEAD OFFICE)
(For Management Information Only)

Appendix 2

	2022 RM	2021 RM
Income		
Subscription fee - membership	26,150	19,590
	<u>26,150</u>	<u>19,590</u>
Add: Other income		
Interest income	46,202	48,416
Sundry income	34,746	6,949
	<u>80,948</u>	<u>55,365</u>
Total income	<u>107,098</u>	<u>74,955</u>
Less: Operating expenses		
Staff benefits	4,049	8,358
Salary and allowances	494,972	609,996
EPF	64,582	79,535
SOCSSO	7,412	9,209
EIS	781	987
Food and provision	406	680
Audit fees	6,000	6,000
Road tax and insurance	4,341	6,870
Loss on disposal of property, plant and equipment	-	15,962
Depreciation	23,363	22,334
Insurance	574	417
Rental	57,000	57,000
Subscription fee	200	200
Electricity	15,280	13,126
Water	915	712
Telephone and internet	5,677	5,445
Sewerage	732	732
Repair and maintenance	3,707	1,397
Upkeep of equipment	9,191	13,682
Upkeep of motor vehicle	1,099	365
Travelling expenses	9,607	7,219
Printing and stationery	6,620	9,484
Postage and courier	3,724	2,522
Balance carried forward	<u>720,232</u>	<u>872,232</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 2022 (HEAD OFFICE – CONT'D)
 (For Management Information Only)

Appendix 2 (cont'd)

	2022 RM	2021 RM
Balance brought forward	720,232	872,232
Bank charges	1,614	1,726
Professional fee	38,608	36,136
Advertising and promotion	35,907	-
Program expenses	24,290	-
Sundry expenses	1,376	786
Uniform	12,380	18,730
Refreshment and meeting	5,862	3,899
	<u>840,269</u>	<u>933,509</u>
Deficit before external contributions	<u>(733,171)</u>	<u>(858,554)</u>
Add: External contributions		
Public and corporate contributions	406,482	287,459
Net fund raising	53,210	26,176
Deficit supported by restricted fund	172,176	458,919
Donation recognised from mandate funds	27,206	-
Welfare grant	20,000	20,000
Perkeso wages subsidy	8,400	66,000
Mandated fund recognised	238,462	220,448
	<u>925,936</u>	<u>1,079,002</u>
Less: Mandated fund utilised	238,462	220,448
(Deficit)/Surplus for the financial year before taxation	<u>(45,697)</u>	-
Less: Taxation	-	-
(Deficit)/Surplus for financial year	<u>(45,697)</u>	-

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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 1/1/2022 RM	Addition RM	Utilisation RM	Balance as at 31/12/2022 RM
15	Balance brought forward Katrln BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden MyITCrew@ILKBS	1,562,420 7,600	- -	(275,227) -	1,287,193 7,600
16	Standard Chartered Global Business Centre		11,864	-	(11,771)	93
17	Magnum Corporation	Support for Autism Society	2,190	-	-	2,190
18	Kementerian Belia dan Sukan Malaysia	Pembangunan Bakat Sukan Autisme	9,165	-	(7,618)	1,547
19	FWD Takaful Insurance Bhd.	Teaches Training	93,371	2,000	(16,014)	79,357
20	CAF America Foundation	Mushroom Project	14,628	-	-	14,628
21	Estate Yap Poh Choo	Welfare Fund	102,938	-	(45,062)	57,876
22	AM Life International Sdn. Bhd.	Training, Educational Material & Operations	20,000	-	(5,788)	14,212
23	Berjaya Starbucks Coffee	Therapy Subsidy	3,500	-	(3,500)	-
24	Mary Kay (M) Sdn Bhd	Outreach, Talk and Therapy Fund	46,825	50,000	(16,571)	80,254
25	Oliver Khoo	Teaches Training	15,223	-	-	15,223
26	Beyond Classic Charity Concert	Education, Flood Aid and Operations	21,650	-	(2,164)	19,486
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
			1,937,000	52,000	(392,615)	1,596,385

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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 1/1/2022 RM	Addition RM	Utilisation RM	Balance as at 31/12/2022 RM
30	Balance brought forward Universiti Teknologi MARA	Research Fund - Comprehensive Collaborative Intelligent Individualized Educational Program	1,937,000 -	52,000 25,000	(392,615) (86)	1,596,385 24,914
31	NASOM Teluk Pulai	NASOM Teluk Pulai Centre 2 Project	-	3,000	-	3,000
32	Dow Chemicals Malaysia	Hydroponic project - Gombak	-	29,050	(2,917)	26,133
33	Dow Chemicals Malaysia	Hydroponic project - Melaka	-	20,750	(8,100)	12,650
34	Bank Muamalat	Sistem Pembelajaran Formal Kanak- Kanak Autisme (E-Learning)	-	9,469	-	9,469
35	Commonwealth Games Malaysia	Latihan Sukan Autisme NASOM	-	33,790	(33,356)	434
36	Magnum Corporation	Art Workshop	-	33,546	(12,076)	21,470
37	Connell Malaysia	Connell Impact Fund 2022	-	15,705	(15,705)	-
38	Credit Guarantee Corporation	NASOM Jalan Ipoh Vocational Centre	-	16,700	-	16,700
			1,937,000	239,010	(464,855)	1,711,155

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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
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 INTERNAL MANDATE
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Appendix 4

No	Donors	Fund	Balance as at 1/1/2022 RM	Addition RM	Utilisation RM	Balance as at 31/12/2022 RM
1	NASOM Internal	NASOM Maestro Development Fund	29,454	3,000	(9,863)	22,591
2	NASOM Internal	Research Fund	215,556	-	-	215,556
3	NASOM Internal	New Centre	83,232	-	-	83,232
4	NASOM Internal	NASOM Welfare Fund	158,250	-	(6,140)	152,110
			486,492	3,000	(16,003)	473,489

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

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA
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DETAILS OF WELFARE GRANTS
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Appendix 5

No	Agency	Grants	Balance as at 1/1/2022 RM	Addition RM	Utilisation RM	Refund unused fund RM	Balance as at 31/12/2022 RM
1	Jabatan Kebajikan Masyarakat	Welfare Allowance - OKU	360,751	178,200	(178,500)	(50,100)	310,351
2	Jabatan Kebajikan Masyarakat	Welfare Allowance - Perkapita	13,105	-	-	-	13,105
3	Jabatan Kebajikan Masyarakat	Welfare Allowance - Rangsum	75,938	208,144	(132,071)	(5,017)	146,994
4	Jabatan Kebajikan Masyarakat	Welfare Allowance - Guru	585,900	759,600	(629,100)	(203,400)	513,000
5	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Food Allowance	4,800	-	-	-	4,800
6	Jabatan Kebajikan Masyarakat	Welfare Allowance - Covid-19 Medical Allowance	4,298	-	(1,144)	-	3,154
			1,044,792	1,145,944	(940,815)	(258,517)	991,404

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

Appendix 5 (cont'd)

No	Agency	Grants	Balance as at 1/1/2021 RM	Addition RM	Utilisation RM	Refund unused fund 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