

**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 2023

Registration No: PPM-001-14-03031987

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA  
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA)**  
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**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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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) (AF1300) 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 2023.

**PRINCIPAL ACTIVITIES**

The Society is a non-profit organisation registered under the Societies Act, 1966. The organisation have been established 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**

	<b>RM</b>
Accumulated surplus	<b>6,265,088</b>
Surplus for the year	<b>157,484</b>
<b>Total Accumulated Fund</b>	<b><u>6,422,572</u></b>

**AUDITORS' REMUNERATIONS**

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

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

**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

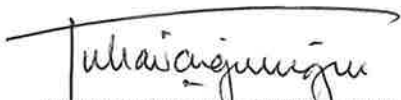
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**PERSATUAN KEBANGSAAN AUTISME MALAYSIA  
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**STATEMENT BY THE MANAGEMENT COMMITTEE REPRESENTATIVES**

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 2023 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: **25 JUN 2024**

**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 }  
abovenamed **MOHAMAD ZAMZURI BIN** }  
**AHMAD** at ~~Petaling Jaya~~ in state of Selangor }  
Darul Ehsan on **SHAH ALAM** }  
**25 JUN 2024** **SELANGOR DARUL EHSAN** }



**MOHAMAD ZAMZURI BIN AHMAD**

Before me,



**36, Jalan Nelayan 19/B, Seksyen 19,**  
Commissioner for Oaths  
**40300 Shah Alam, Selangor.**

~~Petaling Jaya~~, Selangor  
**SHAH ALAM**  
**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 32.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2023, 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 Society in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standard) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

**Information Other than the Financial Statements and Auditors' Report Thereon**

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

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



Member of Parker Russell International

Registration No: PPM-001-14-03031987

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

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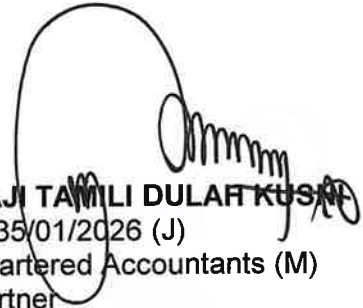
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
PERSATUAN KEBANGSAAN AUTISME MALAYSIA  
(THE NATIONAL AUTISM SOCIETY OF MALAYSIA) (CONT'D)**  
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**Other Matters**

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) (AF1300)  
Chartered Accountants (Malaysia)



**HAJI TARMILI DULAIKUSRIF**  
1735/01/2026 (J)  
Chartered Accountants (M)  
Partner

Shah Alam, Selangor

Date: **25 JUN 2024**



**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 2023**

	Note	2023 RM	2022 RM
<b>Income</b>			
Program fee	3	2,398,714	2,104,167
Registration fee		14,680	14,400
Training income		3,750	-
Subscription fee		26,450	26,150
		<u>2,443,594</u>	<u>2,144,717</u>
<b>Add: Other income</b>			
Interest income		126,347	93,095
Sundry income		48,826	61,429
		<u>175,173</u>	<u>154,524</u>
<b>Total income</b>		<u>2,618,767</u>	<u>2,299,241</u>
<b>Less: Operating expenses</b>			
Intervention centres (Appendix 1)		3,946,596	3,583,472
Head office (Appendix 2)		810,921	840,269
		<u>4,757,517</u>	<u>4,423,741</u>
Deficit before external contributions		<u>(2,138,750)</u>	<u>(2,124,500)</u>
<b>Add: External contributions</b>			
Public and corporate contributions	4	1,102,777	626,923
Net fund raising	5	122,070	185,555
Deficit supported by MOF special grant	6	128,000	321,176
Welfare grant		717,857	730,427
Perkeso wages subsidy		-	68,400
Mandated fund recognised:-	7		
- Donor mandate		648,111	464,855
- Internal mandate		20,508	9,863
- Other grants		21,708	-
- Welfare grants		7,243	-
		<u>2,768,274</u>	<u>2,407,199</u>
<b>External contributions attributable to:-</b>			
Intervention centres		1,636,040	1,481,263
Head office		1,132,234	925,936
		<u>2,768,274</u>	<u>2,407,199</u>
Less: Mandated fund utilised		<u>472,040</u>	<u>326,987</u>
Surplus/(deficit) for the financial year before taxation		<u>157,484</u>	<u>(44,288)</u>
Less: Taxation	8	-	-
Surplus/(deficit) for financial year		<u>157,484</u>	<u>(44,288)</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 2023**

	Note	2023 RM	2022 RM
<b>ASSETS</b>			
<b>Non-current asset</b>			
Property, plant and equipment	9	<u>2,159,584</u>	<u>2,230,924</u>
<b>Total non-current asset</b>		<u><b>2,159,584</b></u>	<u><b>2,230,924</b></u>
<b>Current assets</b>			
Sundry receivables, deposits and prepayments	10	280,646	132,477
Fixed deposits with license banks	11	6,155,495	4,952,955
Cash and cash equivalents	18	<u>2,594,947</u>	<u>3,126,379</u>
<b>Total current assets</b>		<u><b>9,031,088</b></u>	<u><b>8,211,811</b></u>
<b>Total Assets</b>		<u><b>11,190,672</b></u>	<u><b>10,442,735</b></u>
<b>ACCUMULATED FUND AND LIABILITY</b>			
<b>Accumulated fund</b>			
Accumulated surplus		6,265,088	6,309,376
Surplus/(deficit) for the year		<u>157,484</u>	<u>(44,288)</u>
<b>Total accumulated fund</b>		<u><b>6,422,572</b></u>	<u><b>6,265,088</b></u>
<b>Restricted funds</b>			
Donor mandate	12	2,573,874	1,711,155
Internal mandate	13	<u>467,081</u>	<u>473,489</u>
		<u><b>3,040,955</b></u>	<u><b>2,184,644</b></u>
<b>Grants</b>			
MOF Special Grant	14	714,686	842,686
Welfare Grants	15	833,658	991,404
Other Grants	16	-	21,708
		<u><b>1,548,344</b></u>	<u><b>1,855,798</b></u>
<b>Current liability</b>			
Sundry payables and accruals	17	<u>178,801</u>	<u>137,205</u>
<b>Total current liability</b>		<u><b>178,801</b></u>	<u><b>137,205</b></u>
<b>Total Accumulated Fund and Liability</b>		<u><b>11,190,672</b></u>	<u><b>10,442,735</b></u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

	Note	2023 RM	2022 RM
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the financial year before taxation		157,484	(44,288)
<i>Adjustments for:-</i>			
Depreciation of property, plant and equipment		194,499	188,277
Interest income		(126,347)	(93,095)
Operating profit before working capital changes		<u>225,636</u>	50,894
<i>Changes in working capital:-</i>			
Sundry receivables, deposits and prepayments		(148,169)	2,012
Payables and accruals		41,596	51,502
Net cash generated from operations		<u>119,063</u>	104,408
Interest received		126,347	93,095
Net cash generated from operating activities		<u>245,410</u>	197,503
<b>Cash flows from investing activity</b>			
Acquisition of property, plant and equipment		(123,161)	(235,557)
Net cash used in investing activity		<u>(123,161)</u>	(235,557)
<b>Cash flows from financing activities</b>			
Addition of restricted mandates		1,524,930	242,012
Addition of welfare grants		800,756	1,145,944
Utilisation of MOF special grants		(128,000)	(321,176)
Utilisation of other grant		(21,708)	-
Utilisation of restricted mandates		(668,619)	(480,858)
Utilisation of welfare grants		(958,502)	(1,199,332)
Net cash generated from/(used in) investing activities		<u>548,857</u>	(613,410)
<b>Net changes in cash and cash equivalents</b>		<b>671,106</b>	<b>(651,464)</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>		<b>8,079,336</b>	<b>8,730,800</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>18</b>	<u><b>8,750,442</b></u>	<u><b>8,079,336</b></u>

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**1. GENERAL INFORMATION**

The Society is a non-profit organisation registered under the Societies Act, 1966. The organisation have been established 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:-

<b><u>No.</u></b>	<b><u>Centre</u></b>	<b><u>Address</u></b>
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 2023 (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 2023 (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:-

	Amortised over 50 to 86 years
Leasehold land	
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.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(b) Property, Plant and Equipment (cont'd)**

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

**(c) Impairment of assets**

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

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

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

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(d) Grants**

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

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

**(e) Financial assets**

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

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

After initial recognition, financial assets are classified into one of 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.

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

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

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

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(e) Financial assets (cont'd)**

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

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

Objective evidence could include:-

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(e) Financial assets (cont'd)**

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

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 Society would receive for the asset if it were to be sold at the reporting date.

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

***(v) Derecognition of financial assets***

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

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(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 Society becomes a party to the contractual provisions of the instrument.

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

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

**(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.

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**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(i) Financial liabilities (cont'd)**

***(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 RM330 to RM1,550 (2022: 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:-

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Total collection	<u>1,102,777</u>	<u>626,923</u>
Contribution attributable to:-		
Intervention centres	<b>442,821</b>	220,441
Head office	<b>659,956</b>	406,482
	<u>1,102,777</u>	<u>626,923</u>

**5. NET FUND RAISING**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Total collection	<b>188,863</b>	300,982
Less: Fund raising expenses	<u>(66,793)</u>	<u>(115,427)</u>
	<u>122,070</u>	<u>185,555</u>
Surplus attributable to:-		
Intervention centres	<b>66,265</b>	132,345
Head office	<b>55,805</b>	53,210
	<u>122,070</u>	<u>185,555</u>

**6. DEFICIT SUPPORT UTILISATION OF MOF GRANT**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Utilisation of mandated fund (Note 14)	<u>128,000</u>	<u>321,176</u>

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**7. UTILISATION OF MANDATED FUND**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Utilisation of mandated fund:-		
- Donor mandate (Note 12)	<b>648,111</b>	464,855
- Internal mandate (Note 13)	<b>20,508</b>	9,863
- Welfare grants (Note 15)	<b>7,243</b>	-
- Other grants (Note 16)	<b>21,708</b>	-
	<b><u>697,570</u></b>	<b><u>474,718</u></b>

**8. TAXATION**

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

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**9. PROPERTY, PLANT & EQUIPMENT**

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

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

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

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

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

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

<b>Cost</b>	<b>Leasehold land RM</b>	<b>Freehold land RM</b>	<b>Furniture and fittings RM</b>	<b>Musical equipment RM</b>	<b>Balance c/f RM</b>
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	830,632	1,205,800	234,611	13,337	2,284,380
<b>Accumulated depreciation</b>					
As at 1 January 2022	195,359	289,392	187,796	12,826	685,373
Charge for the financial year	12,833	24,116	4,993	147	42,089
As at 31 December 2022	208,192	313,508	192,789	12,973	727,462
<b>Net book value</b>					
As at 31 December 2022	622,440	892,292	41,822	364	1,556,918

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

<b>Cost</b>	<b>Balance b/f RM</b>	<b>Household equipment RM</b>	<b>Office equipment RM</b>	<b>Motor vehicle RM</b>	<b>Balance c/f RM</b>
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>
<b>Accumulated depreciation</b>					
As at 1 January 2022	685,373	251,361	563,789	18,751	1,519,274
Charge for the financial 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>
<b>Net book value</b>					
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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**9. PROPERTY, PLANT & EQUIPMENT (CONT'D)**

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

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**10. SUNDRY RECEIVABLES, DEPOSITS AND PREPAYMENTS**

	<b>2023</b>	2022
	<b>RM</b>	RM
Deposits	<b>265,965</b>	113,685
Staff advance	<b>156</b>	-
Sundry receivables	<b>14,525</b>	18,792
	<b><u>280,646</u></b>	<u>132,477</u>

**11. FIXED DEPOSITS WITH LICENSE BANKS**

	<b>2023</b>	2022
	<b>RM</b>	RM
CIMB Bank Berhad	<b>5,255,495</b>	3,752,955
Malayan Banking Berhad	<b>900,000</b>	1,200,000
	<b><u>6,155,495</u></b>	<u>4,952,955</u>

The fixed deposits are placed with licensed bank for the banking facilities granted to the Society subject to average interest rates ranging from 2.40% to 3.53% (2022: 1.75% to 3.00%).

**12. DONOR MANDATE (APPENDIX 3)**

	<b>2023</b>	2022
	<b>RM</b>	RM
Balance as at 1 January	<b>1,711,155</b>	1,937,000
Add: Additions	<b>1,510,830</b>	239,010
Less: Utilised during the year		
- Operations	<b>(322,581)</b>	(352,645)
- Contributions	<b>(103,502)</b>	-
- Property, plant and equipment	<b>(222,028)</b>	(112,210)
	<b><u>2,573,874</u></b>	<u>1,711,155</u>

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**13. INTERNAL MANDATE (APPENDIX 4)**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Balance as at 1 January	<b>473,489</b>	486,492
Add: Additions	<b>14,100</b>	3,000
Less: Utilised during the year		
- Operations	<b>(20,508)</b>	(9,863)
- Contributions	<b>-</b>	(6,140)
	<b><u>467,081</u></b>	<u>473,489</u>

**14. MOF SPECIAL GRANT**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Balance as at 1 January	<b>842,686</b>	1,163,862
Less: Utilisation of grant	<b>(128,000)</b>	(321,176)
	<b><u>714,686</u></b>	<u>842,686</u>

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

**15. WELFARE GRANTS (APPENDIX 5)**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Balance as at 1 January	<b>991,404</b>	1,044,792
Add: Additions	<b>800,756</b>	1,145,944
Less: Utilisation of grant	<b>(892,499)</b>	(940,815)
Less: Refund unused fund to JKM	<b>(66,003)</b>	(258,517)
	<b><u>833,658</u></b>	<u>991,404</u>

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**16. OTHER GRANTS**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Balance as at 1 January		
- JKM grant - Seminar Autisme 2015	<b>13,032</b>	13,032
- Asean Autisme Network Fund - AAN Congress 2015	<b>8,676</b>	8,676
Less: Utilisation of grant	<b>(21,708)</b>	-
	<u>-</u>	<u>21,708</u>

**17. SUNDRY PAYABLES AND ACCRUALS**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Sundry payables	<b>101,276</b>	65,165
Other payables	<b>69,725</b>	66,040
Accruals	<b>7,800</b>	6,000
	<u><b>178,801</b></u>	<u>137,205</u>

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**18. CASH AND CASH EQUIVALENTS**

	<b>2023</b>	<b>2022</b>
	<b>RM</b>	<b>RM</b>
Cash at bank	<b>2,555,847</b>	3,088,779
Cash in hand	<b>39,100</b>	37,600
	<b>2,594,947</b>	3,126,379
Fixed deposits with license banks (Note 11)	<b>6,155,495</b>	4,952,955
	<b>8,750,442</b>	8,079,334
Consists of:-		
<i>Restricted fund and grants:-</i>		
Donor mandate	<b>2,573,874</b>	1,711,155
Internal mandate	<b>467,081</b>	473,489
MOF special grant	<b>714,686</b>	842,686
JKM welfare grant	<b>833,658</b>	991,404
Other grants	<b>-</b>	21,708
	<b>4,589,299</b>	4,040,442
<i>Others:-</i>		
Working capital - Intervention centre	<b>4,161,143</b>	4,038,892
Working capital - Head office	<b>-</b>	-
	<b>8,750,442</b>	8,079,334

**19. SIGNIFICANT EVENT DURING THE YEAR**

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

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

As of 28th February 2024, the Society has paid the balance of consideration price amounted to RM1.05mil for both units. The remaining consideration price amount of RM300,000 expected will be paid through the Society's existing funds in May 2024. The transfer of title is expected to occur once the Society has made a full settlement.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (CONT'D)**

**20. APPROVAL OF THE FINANCIAL STATEMENTS**

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

**PERSATUAN KEBANGSAAN AUTISME MALAYSIA**  
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**DETAILS STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (INTERVENTION CENTRE)**  
(For Management Information Only) *Appendix 1*

	2023 RM	2022 RM
<b>Income</b>		
Program fee		
Screening and assessment	52,650	46,480
Therapy	172,519	221,608
Consultation fees	4,930	10,900
Creative art centre (CAC)	44,010	25,400
Early intervention program	1,205,270	1,099,335
Afternoon support	-	1,890
Hostel	120,300	-
Food	35,100	-
Transition half day	39,550	52,850
Vocational fee	330,320	315,704
Pre-vocational fee	262,905	217,180
Program fee - intensive intervention program (IIP)	131,160	114,270
Mainstream	-	1,575
Credit note	-	(3,025)
Registration fee	14,680	14,400
	<u>2,413,394</u>	<u>2,118,567</u>
<b>Add: Other income</b>		
Interest income	70,318	46,893
Sundry income	24,977	26,683
	<u>95,295</u>	<u>73,576</u>
<b>Total income</b>	<u>2,508,689</u>	<u>2,192,143</u>
<b>Less: Operating expenses</b>		
Salary and allowances	2,425,138	2,232,685
EPF	315,880	289,020
SOCSO	41,572	38,428
EIS	4,663	4,347
Overtime	153	-
Staff benefits	101,487	47,551
Food and provision	152,979	78,801
Seminar and training	320	45
Refreshment and meeting	373	143
Depreciation of property, plant and equipment	172,359	164,914
Insurance	32,817	31,326
Rental	322,020	307,180
Balance carried forward	<u>3,569,761</u>	<u>3,194,440</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 2023**  
**(INTERVENTION CENTRE – CONT'D)**  
(For Management Information Only)

Appendix 1 (cont'd)

	2023 RM	2022 RM
Balance brought forward	3,569,761	3,194,440
Quit rent and assessment	3,188	3,139
Utilities and sewerage	84,589	70,873
Educational and training material	10,275	22,420
Telephone and internet	36,248	36,240
Therapy fees	3,500	6,000
Repair and maintenance	128,621	121,344
Upkeep of equipment	31,686	32,770
Advertising and promotion	-	757
Travelling expenses	19,854	7,051
Printing and stationery	18,160	20,745
Postage and courier	1,615	1,629
Bank charges	236	244
Professional fee	610	5,723
Sundry expenses	3,729	6,259
Program expenses	22,536	26,345
Bad debt expenses	11,988	27,493
	<u>3,946,596</u>	<u>3,583,472</u>
Deficit before external contributions	<u>(1,437,907)</u>	<u>(1,391,329)</u>
<b>Add: External contributions</b>		
Public and corporate contributions (Note 4)	442,821	220,441
Net fund raising (Note 5)	66,265	132,345
Intervention centre deficit supported by restricted mandates	128,000	149,000
Welfare grant	697,907	710,427
Perkeso wages subsidy	-	60,000
Mandated fund recognised	301,047	209,050
	<u>1,636,040</u>	<u>1,481,263</u>
<b>Less: Mandated fund utilised</b>	227,707	88,525
(Deficit)/surplus for the financial year before taxation	<u>(29,574)</u>	1,409
Less: Taxation	-	-
(Deficit)/surplus for financial year	<u>(29,574)</u>	<u>1,409</u>

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**DETAILS STATEMENT OF COMPREHENSIVE INCOME  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (HEAD OFFICE)**  
(For Management Information Only)

Appendix 2

	2023 RM	2022 RM
<b>Income</b>		
Subscription fee - membership	26,450	26,150
Training	3,750	-
	<u>30,200</u>	<u>26,150</u>
<b>Add: Other income</b>		
Interest income	56,029	46,202
Sundry income	23,849	34,746
	<u>79,878</u>	<u>80,948</u>
<b>Total income</b>	<u>110,078</u>	<u>107,098</u>
<b>Less: Operating expenses</b>		
Staff benefits	8,088	4,049
Salary and allowances	493,167	494,972
EPF	64,340	64,582
SOCSSO	7,627	7,412
EIS	779	781
Food and provision	272	406
Auditors' remuneration	7,800	6,000
Road tax and insurance	3,624	4,341
Loss on disposal of property, plant and equipment	2	-
Depreciation of property, plant and equipment	22,141	23,363
Insurance	573	574
Rental	57,000	57,000
Subscription fee	200	200
Electricity	13,904	15,280
Water	1,112	915
Telephone and internet	5,506	5,677
Sewerage	671	732
Repair and maintenance	6,778	3,707
Upkeep of equipment	10,126	9,191
Upkeep of motor vehicle	607	1,099
Travelling expenses	11,766	9,607
Printing and stationery	6,795	6,620
Postage and courier	1,385	3,724
Balance carried forward	<u>724,263</u>	<u>720,232</u>

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**DETAILS STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (HEAD OFFICE – CONT'D)**  
 (For Management Information Only) *Appendix 2 (cont'd)*

	<b>2023</b>	2022
	<b>RM</b>	RM
Balance brought forward	<b>724,263</b>	720,232
Bank charges	<b>1,673</b>	1,614
Seminar and training	<b>2,199</b>	-
Professional fee	<b>32,023</b>	38,608
Advertising and promotion	<b>46,078</b>	35,907
Program expenses	<b>454</b>	24,290
Sundry expenses	<b>421</b>	1,376
Uniform	-	12,380
Refreshment and meeting	<b>1,320</b>	5,862
AGM expense	<b>2,490</b>	-
	<b>810,921</b>	840,269
Deficit before external contributions	<b>(700,843)</b>	(733,171)
<b>Add: External contributions</b>		
Public and corporate contributions (Note 4)	<b>659,956</b>	406,482
Net fund raising (Note 5)	<b>55,805</b>	53,210
Deficit supported by restricted fund (Note 14)	-	172,176
Donation recognised from mandate funds	<b>152,190</b>	27,206
Welfare grant	<b>19,950</b>	20,000
Perkeso wages subsidy	-	8,400
Mandated fund recognised	<b>244,333</b>	238,462
	<b>1,132,234</b>	925,936
<b>Less: Mandated fund utilised</b>	<b>244,333</b>	238,462
Surplus/(deficit) for the financial year before taxation	<b>187,058</b>	(45,697)

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**DETAILS OF DONOR MANDATE**  
(For Management Information Only)

Appendix 3

No	Donors	Fund Mandate	Balance as at 11/2023 RM	Addition RM	Utilisation RM	Balance as at 31/12/2023 RM
1	Suria KLCC	Sunshine September Fund	852,274	-	(100,000)	752,274
2	Katrin BJ	Skill Development Fund	83,709	-	-	83,709
3	Toyota	Seremban Sensory Room	85,210	-	(77,420)	7,790
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocation Programme	13,024	-	-	13,024
5	Malene Insurance	Kulim New Centre/Maestro	42,086	-	-	42,086
6	Dow Chemicals Malaysia	NASOM Taman Supreme Centre Development	50,224	-	-	50,224
7	Dzarif Dzulkaedah	Dzarif Dzulkaedah Fund	14,547	-	-	14,547
8	Danajamin	Teacher Training and Outreach Programme	64,292	-	-	64,292
9	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	64,863	-	(44,158)	20,705
10	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	18,914	-	(1,400)	17,514
	Balance carried forward		1,289,143	-	(222,978)	1,066,165

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**DETAILS OF DONOR MANDATE (CONT'D)**

(For Management Information Only)

Appendix 3 (cont'd)

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

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**DETAILS OF DONOR MANDATE (CONT'D)**

(For Management Information Only)

Appendix 3 (cont'd)

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

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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
1	Suria KLCC	Sunshine September Fund	852,274	-	-	852,274
2	Katrin BJ	Skill Development Fund	93,859	-	(10,150)	83,709
3	Toyota	Seremban Sensory Room	100,000	-	(14,790)	85,210
4	National Young Lawyers Committee	NASOM Bandar Puteri Vocation Programme	13,024	-	-	13,024
5	Malene Insurance	Kulim New Centre/Maestro	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	56,224	-	(6,000)	50,224
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	122,738	-	(58,446)	64,292
13	Selangor State Fund	NASOM Setia Alam Early Intervention Centre	98,400	-	(33,537)	64,863
14	Dow Chemicals Malaysia	National Autism Resource Centre (NARC)	52,699	-	(33,785)	18,914
	Balance carried forward		1,562,420	-	(273,277)	1,289,143

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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 Katrin BJ	Kebun Kita & NASOM Kuantan Aquaponic Sensory Garden	1,562,420 7,600	- -	(273,277) -	1,289,143 7,600
16	Standard Chartered Global Business Centre	MyITCrew@ILKBS	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	-	(1,950)	12,678
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
			<b>1,937,000</b>	<b>52,000</b>	<b>(392,615)</b>	<b>1,596,385</b>

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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
	Balance brought forward		1,937,000	52,000	(392,615)	1,596,385
30	Universiti Teknologi MARA	Research Fund - Comprehensive Collaborative Intelligent Individualized Educational Program	-	25,000	(86)	24,914
31	NASOM Teluk Pulai	NASOM Teluk Pulai Centre 2 Project	-	3,000	-	3,000
32	Dow Chemicals Malaysia	Hydroponic Project - NASOM Gombak	-	29,050	(2,917)	26,133
33	Dow Chemicals Malaysia	Hydroponic Project - NASOM 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	-	33,548	(12,076)	21,470
37	Connell Malaysia	Connell Impact Fund 2023	-	15,705	(15,705)	-
38	Credit Guarantee Corporation	NASOM Jalan Ipoh Vocational Centre	-	16,700	-	16,700
			<u>1,937,000</u>	<u>239,012</u>	<u>(464,855)</u>	<u>1,711,155</u>

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**DETAILS OF INTERNAL MANDATE**  
(For Management Information Only)

Appendix 4

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

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 Fund	83,232	-	-	83,232
4	NASOM Internal	NASOM Welfare Fund	158,250	-	(6,140)	152,110
			<b>486,492</b>	<b>3,000</b>	<b>(16,003)</b>	<b>473,489</b>

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**DETAILS OF WELFARE GRANTS**  
 (For Management Information Only)

*Appendix 5*

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

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**DETAILS OF WELFARE GRANTS (CONT'D)**  
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*Appendix 5 (cont'd)*

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
			<b>1,044,792</b>	<b>1,145,944</b>	<b>(940,815)</b>	<b>(258,517)</b>	<b>991,404</b>