

INDEPENDENT AUDITOR'S REPORT

To The Members of M/s AUTISM SOCIETY OF INDIA.

Report on the Financial Statements

We have audited the accompanying financial statements of AUTISM SOCIETY OF INDIA (REGD) ("the Trust"), which comprises the Balance Sheet as at March 31, 2013 and the Income and Expenditure Account for the year then ended, and notes forming part of financial statements.

Management Responsibility for the Financial Statements

Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trust's Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Continued...



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2013;
and
- (b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

For S.R & M.R ASSOCIATES
Chartered Accountants
[Firm No. 008094S]



CA M.R.VENKATESH BABU
Partner
Membership No. 206878

Place: Bangalore
Date: 03-Sep-2013

FORM No. 10
[See rule 17]

Notice to the Assessing Officer / Prescribed Authority Under Section 11 (2)
of the Income Tax Act, 1961.

To.
The Deputy Director of Income Tax (Exemption),
Circle - 1,
Bangalore.

I **Sri. LAMBODAR RAY**, on behalf of "**AUTISM SOCIETY OF INDIA**" hereby bring to your notice that it has been decided by a resolution passed by the trustees on **Date to be updated** (Copy enclosed) that, out of the income of the trust for the previous year relevant to the assessment year **2013-14** and subsequent **2012-13** previous year, an amount of **Rs. 2,51,268/-** of the income of the trust such sum as is available at the end of the previous year should be accumulated or set apart till the previous year ending **31.03.2013** in order to enable trustees by whatever name called, to accumulate sufficient funds for carrying out the following purpose of the trust :-

- a) Purchase of Furniture & Fixtures, Teaching Aids etc.,
- b) Administration / Operating Expenses

2. Before expiry of six months commencing from the end of each previous year, the amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub Section (5) of Section 11.

3. Copies of the annual accounts of the trust along with details of investment (including deposits) and utilization, if any, of the money so accumulated or set apart will be furnished to you before the expiry of six months commencing from the end of each relevant previous year

4. It is requested that in view of our complying with the condition laid down in section 11 (2) of the Income Tax Act, 1961, the benefit of that section may be given in the assessment of the trust / exempting the income in respect of the trust in respect of the incomes accumulated or set apart as mentioned above.

Date :
Place : Bangalore


TRUSTEE



FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case
of charitable or religious trusts or institutions**

We have examined the balance sheet of **AUTISM SOCIETY OF INDIA** as at 31st March 2013 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust / institution visited by us so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below: -

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust as at 31st March 2013 and
- (ii) In the case of the Income and Expenditure account, of the Excess of Income over its Expenses for the year ending on 31st March 2013

The prescribed particulars are annexed hereto

Place : Bangalore
Date : 03-Sep-2013

for S.R & M.R ASSOCIATES
Chartered Accountants
[Firm No. 008094S]



CA M.R.VENKATESH BABU
[Partner]
M.No.206878



**ANNEXURE
STATEMENT OF PARTICULARS**

1. Application of income for charitable or religious purposes.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.	Rs.1,13,392/-
2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	NO
3. Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly /in part only for such purposes.	Rs.64,352/-
4. Amount of income eligible for exemption under section 11(1)(c) [Give details]	NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	Rs.2,51,268/-
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	Yes, Fixed Deposit with Bank of Maharashtra, Malleswaram Branch.
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	NIL



8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
(c) has not been utilized for purposes for which It was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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<p>2. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.</p>	<p>No</p>
<p>3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.</p>	<p>No</p>
<p>4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.</p>	<p>No</p>
<p>5. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid</p>	<p>No</p>
<p>6. Whether any share, security, or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.</p>	<p>No</p>
<p>7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.</p>	<p>No</p>



8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No
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III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year- say. Yes/No
1	2	3	4	5	6
			NIL	NIL	
Total			NIL	NIL	

Place : Bangalore
Date : 03-Sep-2013

for S.R & M.R ASSOCIATES
Chartered Accountants
[Firm No. 008094S]

M.R.V.
CA M.R.VENKATESH BABU
[Partner]
M.No.206878



AUTISM SOCIETY OF INDIA
 No.60, VITTAL MALLYA ROAD,
 BANGALORE - 560 001

Status : Trust
 Asst. Year : 2013-14
 PAN : AABAA3266E
 Circle : Trust Circle

COMPUTATION OF TOTAL INCOME

Rs.

Excess of Income over Expenditure as per Income & Expenditure account for the year ended 31st March 2013		3,15,620
Less: 15% of the Gross income Rs.4,29,012/-, unutilised deductible u/s 11		64,352
		<u>2,51,268</u>
Less: Amount set apart/Utilised u/s 11(2)		<u>2,51,268</u>
Income Tax thereon	Nil	
T D S on Interest Refundable	2,955	

For AUTISM SOCIETY OF INDIA

Secretary

Treasurer

Asst. Year	Amount set apart U/s 11(2)	Invested in Fixed Assets during the P.Y	Amount C/F.
2012 - 13	78,010	50,453	27,557
2013 - 14	2,51,268	-	2,51,268

AUTISM SOCIETY OF INDIA

No.60, VITTAL MALLYA ROAD, BANGALORE - 560 001

BALANCE SHEET AS ON 31.03.2013

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
Capital Fund & Membership fee	4,48,304	FIXED ASSETS :	
Add : Additions during the year	90,000	- Projector	50,453
Excess of Income			
Over Expenditure	3,15,620	DEPOSITS, LOANS & ADVANCES :	
	8,53,924	Fixed Deposits (Incl. Interest Acc.)	7,04,100
Prayas Project	4,88,175	Loans & Advances (Expenses Adv)	1,824
		TDS Receivable (AY 2013-14)	2,955
Audit Fee payable	5,618	CASH & BANK BALANCES:	
		Cash in Hand	9,691
		HDFC Bank - SB A/c No. 16984	-
		B.O.M - A/c No.60090486018	5,78,693
	13,47,716		13,47,716

For S.R. & M.R. ASSOCIATES
Chartered Accountants

(CA.M.R. VENKATESH BABU)
Partner
Firm Reg. No. 008094S
Membership No. 20687

For AUTISM SOCIETY OF INDIA




Secretary Treasurer
Date : 03-Sep-2013
Place: Bangalore

AUTISM SOCIETY OF INDIA

No.60, VITTAL MALLYA ROAD, BANGALORE - 560 001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2013


EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Printing & Stationary	2,193	By Donations Received	3,40,736
" Postage & Courier Charges	583	" Membership & Associateship Fee Received	36,400
" Meeting Expenses	8,213	" Interest Received from FD	29,536
" Staff Salary	37,500	" S/B. Int. Received	10,690
" Office Expenses	1,112	" Work Shop Income	11,650
" Audit Fee	5,618		
" Bank Charges	288		
" Awareness Expenses	31,701		
" Regn. & Renewal Expenses	10,538		
" Work Shop & Program Expenses	15,646		
" Excess of Income over Expenditure	3,15,620		
	<u>4,29,012</u>		<u>4,29,012</u>

For S.R. & M.R. ASSOCIATES
Chartered Accountants

For AUTISM SOCIETY OF INDIA

Secretary

Treasurer


(CA.M.R. VENKATESH BABU)
Partner
Firm Reg. No. 008094S
Membership No. 20687


Date : 03-Sep-2013
Place: Bangalore

AUTISM SOCIETY OF INDIA

No.60, VITTAL MALLYA ROAD, BANGALORE - 560 001

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2013

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance			
- Cash in Hand	9,135	By Prayas Project Expenses	4,16,533
- Cash at Bank (HDFC Bank)	20,560	" Printing & Stationary	2,193
- Cash at Bank (Bank of Maharashtra)	1,74,604	" Postage & Courier Charges	583
" Capital Fund	90,000	" Fixed Deposits	4,26,581
" Donations Received	3,40,736	" Regn. Exps.	10,538
" Membership & Associateship Fee Received	36,400	" TDS Receivable (A.Y 2013-14)	2,955
" Prayas Project Receipts	8,66,200	" Meeting Expenses	8,213
" Int. Accrued on F/D	29,536	" Staff Salary	37,500
" S/B. Int. Received	10,690	" Office Expenses	1,112
" Work Shop Income	11,650	" Bank charges	288
" Cash Imprest - Kavitha	3,170	" Awareness Expenses	31,701
		" Work Shop & Program Expenses	15,646
		" Purchase of Projector	50,453
		" Closing Balance	
		- Cash in hand	9,691
		- Cash at Bank (HDFC Bank)	-
		- Cash at Bank (Bank of Maharashtra)	5,78,693
	15,92,680		15,92,680

For S.R. & M.R. ASSOCIATES
Chartered Accountants


(CA.M.R. VENKATESH BABU)
Partner
Firm Reg. No. 008094S
Membership No. 20687



For AUTISM SOCIETY OF INDIA




Secretary Treasurer

Date : 03-Sep-2013
Place: Bangalore

AUTISM SOCIETY OF INDIA

Receipts & Payments A/c. of PRAYAS PROJECT for the year ended 31st March 2013

PARTICULARS	Amount Rs.	Amount Rs.
Opg. Bal. as on 01.04.2012		38,508
<u>RECEIPTS :</u>		
Recd. From SAP Labs	6,91,750	
Recd. From National Trust - Master Training Program	1,74,450	8,66,200
		9,04,708
<u>PAYMENTS :</u>		
Conveyance Exps.	5,238	
General Expenses	4,785	
Postage & Courier Charges	575	
Printing & Stationery	4,505	
Repairs & Maintenance	24,910	
Salaries	3,38,710	
Workshop & Program Exps.	37,502	
Xerox Charges	308	
		4,16,533
CLG. BAL. AS ON 31.03.2013		4,88,175

For S.R. & M.R. ASSOCIATES
Chartered Accountants


C.A. M.R. VENKATESH BABU
PARTNER
M. No. 206878



