



## 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 "Society"), which comprises the Balance Sheet as at March 31, 2015 and the Income and Expenditure Account for the year then ended, and notes forming part of financial statements.

### Management Responsibility for the Financial Statements

The Society'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 Society as per The Karnataka Societies Registration Act, 1960 (the "Act"). 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 Society'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 Society'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 Society as at March 31, 2015; 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: 01-Sep-2015



**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 31<sup>st</sup> March 2015 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 Society 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 society / 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 society as at 31<sup>st</sup> March 2015 and
- (ii) In the case of the Income and Expenditure account, of the Excess of Income over its Expenses for the year ending on 31<sup>st</sup> March 2015

The prescribed particulars are annexed hereto

Place : Bangalore  
Date : 01-Sep-2015

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.	<b>Rs.9,57,637/-</b>
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	<b>NO</b>
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.	<b>Rs.2,64,659/-</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>NIL</b>
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)	<b>Rs.5,42,098/-</b>
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.	<b>Yes, The Society has deposited Rs.5,00,000/- in Fixed Deposit A/c. &amp; Rs.42,098/- in S/B. A/c. with Bank of Maharashtra</b>
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	<b>NIL</b>



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	<b>No</b>
	(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	<b>No</b>
	(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.	<b>No</b>

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	<b>No</b>
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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><b>No</b></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><b>No</b></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><b>No</b></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><b>No</b></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><b>No</b></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><b>No</b></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.	<b>No</b>
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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
Total			<b>NIL</b>	<b>NIL</b>	

Place : Bangalore  
Date : 01-Sep-2015

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

*M.R.V.*



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

<b>AUTISM SOCIETY OF INDIA</b>	Status	: Trust
No.60, VITTAL MALLYA ROAD,	Asst. Year	: 2015 - 16
BANGALORE - 560 001	PAN	: AABAA3266E
	Circle	: Trust Circle

<b>COMPUTATION OF TOTAL INCOME</b>		Rs.
Total Income		17,64,395
Less: Expenditure		9,57,637
		<u>8,06,758</u>
Less: 15% of the Gross income Rs.17,64,395/-, unutilised deductible u/s 11		2,64,659
		<u>5,42,098</u>
Less: Amount set apart/Utilised u/s 11(2)		<u>5,42,098</u>
<b>Income Tax thereon</b>	<b>Nil</b>	
<b>T D S on Interest Refundable</b>	<b>Rs. 7208/-</b>	

For AUTISM SOCIETY OF INDIA  
 For Autism Society of India  
  
 Secretary  
  
 Authorised Signatory

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
2014 - 15	6,28,616	-	6,28,616
2015 - 16	5,42,098	-	5,42,098
<b>TOTAL</b>	<b>14,99,992</b>	<b>50,453</b>	<b>14,49,539</b>





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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2015**

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
<b>To Opening Balance</b>			
- Cash in Hand	7,431	By Prayas Project Expenses	16,68,513
- Cash in Hand (Prayas)	28,993	" Printing & Stationary	27,082
- Cash at Bank (Bank of Maharashtra)	13,41,430	" Postage & Courier Charges	322
" Donations Received	15,86,768	" Fixed Deposits - During the year	5,00,000
" Membership & Associateship Fee Received	33,700	" Fixed Deposits - Int. Acc. For the year	59,462
" Work Shop Incomes	4,050	" General Exps.	38,555
" Prayas Project Receipts	15,80,762	" TDS Receivable (A.Y 2015-16)	7,208
" Int. Accrued on F/D	66,070	" Donation Paid	2,10,000
" S/B. Int. Received	46,562	" Office Expenses	6,328
" Other Income	27,245	" Bank charges	224
		" Staff Welfare	250
		" Travelling & Accommodation Expenses	3,82,970
		" Awareness & Events Expenses	1,74,136
		" Computer Maintenance	13,815
		" TDS Payable on Rent	9,000
		" Rates & Taxes	689
		" Work Shop & Program Expenses	94,716
		" Purchase of Laptop	47,500
		" Purchase of Tablet - Nexus	20,999
		<b>" Closing Balance :</b>	
		- Cash in hand	182
		- Cash in hand (Prayas)	4,285
		- Cash at Bank (Bank of Maharashtra)	14,56,775
	<b><u>47,23,011</u></b>		<b><u>47,23,011</u></b>

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

*(Signature)*

(CA.M.R. VENKATESH BABU)  
Partner  
Firm Reg. No. 008094S  
Membership No. 206878



For AUTISM SOCIETY OF INDIA

*(Signature)*  
Secretary  
*(Signature)*  
Treasurer

Authorised Signatory


Date : 01-Sep-2015  
Place: Bangalore

**AUTISM SOCIETY OF INDIA**

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015**

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Printing & Stationary	27,082	By Donations Received	15,86,768
" Donation Paid	2,10,000	" Membership & Associateship Fee Received	33,700
" Office Expenses	6,328	" Work Shop Incomes	4,050
" Audit Fee	8,550	" Interest Accrued on FD	66,070
" Bank Charges	224	" S/B. Int. Received	46,562
" Awareness Expenses	1,74,136	" Other Income	27,245
" Computer Maintenance	13,815		
" Postage & Courier Charges	322		
" General Exps.	38,555		
" Work Shop & Program Expenses	94,716		
" Travelling & Accommodation Expenses	3,82,970		
" Staff Welfare	250		
" Rates & Taxes	689		
" Depreciation on Assets	38,083		
" Excess of Income over Expenditure	7,68,675		
	<u>17,64,395</u>		<u>17,64,395</u>

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


(CA.M.R. VENKATESH BABU)  
Partner  
Firm Reg. No. 008094S  
Membership No. 206878



For AUTISM SOCIETY OF INDIA



Secretary



Treasurer

**Authorised Signatory**

Date : 01-Sep-2015

Place: Bangalore

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

**BALANCE SHEET AS ON 31.03.2015**

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund & Membership fee	15,95,653	<b>FIXED ASSETS :</b>		
Add : Additions during the year	-	Projector	42,885	
Excess of Income		Less : Depreciation	6,433	36,452
Over Expenditure	7,68,675	Laptop	-	
	<u>23,64,328</u>	Add : Additions on 14.07.14	47,500	
Prayas Project	2,55,010	Less : Depreciation	47,500	19,000
Audit Fee payable	16,977	Tablet - Nexus		
		Add : Additions on 09.05.2014	20,999	
		Less : Depreciation	20,999	17,849
			3,150	
		<b>DEPOSITS, LOANS &amp; ADVANCES :</b>		
		Fixed Deposits (Incl. Interest Acc.)		10,86,347
		TDS Receivable (AY 2013-14)		2,955
		TDS Receivable (AY 2014-15)		5,261
		TDS Receivable (AY 2015-16)		7,208
		<b>CASH &amp; BANK BALANCES:</b>		
		Cash in Hand		182
		Cash in Hand (Prayas)		4,285
		B.O.M - A/c No.60090486018		14,56,775
	<u><b>26,36,314</b></u>			<u><b>26,36,314</b></u>

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



*(Signature)*  
 (CA.M.R. VENKATESH BABU)  
 Partner  
 Firm Reg. No. 008094S  
 Membership No. 206878

For AUTISM SOCIETY OF INDIA

*(Signature)*  
 V.A. Patil  
 Secretary

for Autism Society of India

*(Signature)*  
 Treasurer

**Authorised Signatory**

Date : 01-Sep-2015  
 Place: Bangalore

# Autism Society of India



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, **Vijay Patil**, on behalf of "**AUTISM SOCIETY OF INDIA**" hereby bring to your notice that it has been decided by a resolution passed by the Executive Committee Members on 1<sup>st</sup> September 2015 (Copy enclosed) that, out of the income of the trust for the previous years relevant to the assessment years **2015-16** and **2014-15**, an amount of **Rs. 5,42,098/-** as is available at the end of the previous year should be accumulated or set apart till the previous year ending **31.03.2015** in order to enable 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 : 4/9/2015

Place : Bangalore

For Autism Society of India

V.A. Patil  
Authorised Signatory  
SECRETARY

Donations to Autism Society of India are exempt from the Income Tax under Section 80G vide Notification No. DIT(E)BLR/80G/245/AABAA3266E/ITO(E)-1/Vol2010-2011 dated 11th March 2011

<b>President:</b> Ms Nishath Kirmani Ali	<b>Secretary</b> Mr. Vijay Patil	<b>Joint Secretary</b> Ms. Sujata Majumdar	<b>Joint Secretary</b> Ms. Akila V	<b>Treasurer</b> Ms Sumana Ray
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<b>Vice President (North Zone)</b> Ms. Kavita Sharma	<b>Vice President (South Zone)</b> Ms Amrutha Ramanujan	<b>Vice-President (West Zone)</b> Mr Michael Pillai	<b>Vice President (East Zone)</b> Mr Manoj K Basu
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Registered under the Karnataka Societies Act Regn. No.: BLU-S160-2006-07 dated 16-5-2006

Email: autismsocietyofindia2006@gmail.com Website: www.autismsocietyofindia.org