



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, 2019 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 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 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, 2019; 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: 20.02.2020



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 2019 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 : NIL


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 31st March 2019 and
- (ii) In the case of the Income and Expenditure account, of the Excess of Expenditure over its Income for the year ending on 31st March 2019.

The prescribed particulars are annexed hereto

Place: Bengaluru
Date: 20-02-2020

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.	84,193/-
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.28,958/-
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.79,901/-
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, The Society has deposited in Fixed Deposit A/c.
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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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.	No
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.	No
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.	No
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	No
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.	No
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.	No

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.

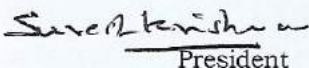
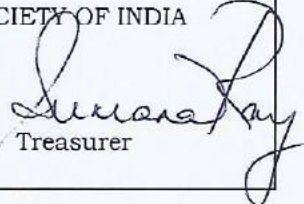
Sl. No	Name and address of the concern	Where the concern is a company and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year- say. Yes/No
1	2	3	4	5	6
Total			NIL	NIL	

Place: Bangalore
Date: 20-02-2020

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

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



AUTISM SOCIETY OF INDIA	Status	: Trust
No.60, VITTAL MALLYA ROAD,	Asst. Year	: 2019 - 20
BANGALORE - 560 001	PAN	: AABAA3266E
	Circle	: Trust Circle
COMPUTATION OF TOTAL INCOME		Rs.
Total Income		193,053
Less: Expenditure	84,193	
Additions to Fixed Assets	-	84,193
		108,859
Less: 15% of the Gross income, unutilised deductible u/s 11		28,958
Amount set apart for application to charitable purposes as per sec 11 (2)		79,901
Income Tax thereon	Nil	
T D S on Interest Refundable	Rs. 9025/-	
For AUTISM SOCIETY OF INDIA		
 President		
 Treasurer		

Asst. Year	Amount set apart U/s 11(2)	Applied for Charitable Purposes during the year	Amount C/F.
2015 - 16	4,91,677	-	4,91,677
2018 - 19	1,40,987	-	1,40,987
2019 - 20	79,901	-	79,901
TOTAL	7,12,565		7,12,565

AUTISM SOCIETY OF INDIA

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

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
Capital Fund & Membership fee	1,612,958	FIXED ASSETS :	
Add : Additions during the year	-	As Per Schedule "A"	133,374
Excess of Income	84,681	DEPOSITS, LOANS & ADVANCES :	
Over Expenditure	1,697,640	Fixed Deposits (Incl. Interest Acc.)	1,442,929
		TDS Receivable (AY 2013-14)	2,955
		TDS Receivable (AY 2014-15)	5,261
		TDS Receivable (AY 2015-16)	7,208
		TDS Receivable (AY 2016-17)	14,186
		TDS Receivable (AY 2017-18)	12,490
		TDS Receivable (AY 2018-19)	9,286
		TDS Receivable (AY 2019-20)	9,025
		CASH & BANK BALANCES:	
		Cash in Hand	12,970
		Bank Of Maharashtra A/c	47,955
TOTAL	1,697,640	TOTAL	1,697,640

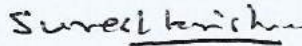
For S.R. & M.R. ASSOCIATES
Chartered Accountants

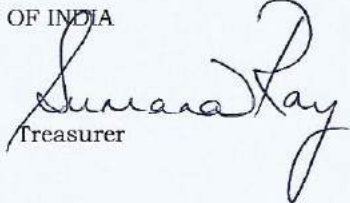



 (CA.M.R. VENKATESH)
 Partner
 Firm Reg. No. 0080945
 Membership No. 206878

Date : 20-02-2020
Place: Bangalore

For AUTISM SOCIETY OF INDIA


 Suresh Krishna
 President


 Sumana Ray
 Treasurer

AUTISM SOCIETY OF INDIA


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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Bank Charges	81	By Donations Received	54,600
" General Expenses	700	" Membership & Associateship Fee Received	47,030
" Professional Charges	14,750	" Interest Accrued on FD	90,237
" Depreciation on Assets	24,178	" S/B. Int. Received	1,186
" Computer maintenance	11,330		
" Office Expenses	1,478		
" Regn Expenses	3,400		
" Rent	30,000		
" Staff salary	13,000		
" Staff welfare	500		
" Telecommunication charges	2,830		
" Workshop & Program Expenses	5,000		
" Printing & Stationery	1,124		
" Excess of Income over Expenditure	84,681		
TOTAL	193,053	TOTAL	193,053

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

M.R.V.
(CA.M.R. VENKATESH)
Partner
Firm Reg. No. 0080975
Membership No. 206878



For AUTISM SOCIETY OF INDIA

Suresh Kumar
President

Suma Jay
Treasurer

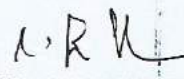
Date : 20-02-2020
Place: Bangalore

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2019

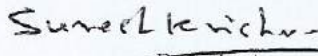
RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance			
- Cash in Hand	2,002	" Audit Fee Payable	8,850
- Cash in Hand (Prayas)	10,000	" Fixed Deposits - Int. Acc. For the year	81,212
- Cash at Bank (Bank of Maharashtra)	39,151	" TDS Receivable (A.Y 2019-20)	9,025
" Donations Received	54,600	" Professional Charges	14,750
" Membership & Associateship Fee Received	47,030	" Bank Charges	81
" Int. Received on F/D	90,237	" General Expenses	700
" S/B. Int. Received	1,186	" Workshop & Program Expenses	5,000
		" Computer maintenance	11,330
		" Office Expenses	1,478
		" Printing & Stationery	1,124
		" Regn expenses	3,400
		" Rent	30,000
		" Staff Welfare	500
		" Staff Salary	13,000
		" Telecommunication Charges	2,830
		" Closing Balance :	
		- Cash in hand	12,970
		- Cash at Bank (Bank of Maharashtra)	47,955
TOTAL	244,205	TOTAL	244,205

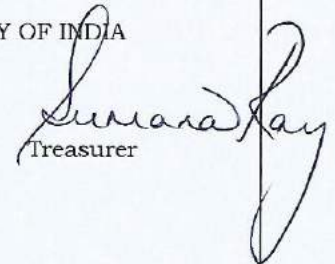
For S.R. & M.R. ASSOCIATES
Chartered Accountants


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



For AUTISM SOCIETY OF INDIA


President


Treasurer

Date : 20-02-2020
Place: Bengaluru

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

Schedule A : Fixed Assets

Particulars	Rate of Dep.	Gross Block			Depreciation for the year		Net Block		Amount in Rupees	
		Opening Bal.	Additions		Opening Bal.	For the year	As at	As at	Net Block	Net Block
		01-Apr-18	1/4 to 30	1/10 to 31/3	01-Apr-18	year	31-Mar-18	31-Mar-19	31-Mar-18	31-Mar-19
Projector	15%	50,453	-	-	28,067	3,358	31,425	22,386	19,028	19,028
Laptop & Printers	40%	51,206	-	-	49,026	872	49,898	2,180	1,308	1,308
Tablet - Nexus	15%	20,999	-	-	10,037	1,644	11,681	10,962	9,318	9,318
Furniture & Fixtures	15%	59,516	-	-	22,965	5,483	28,448	36,551	31,068	31,068
Camera	15%	11,999	-	-	3,980	1,203	5,183	8,019	6,816	6,816
LED TV	15%	54,000	-	-	14,985	5,852	20,837	39,015	33,163	33,163
UPS	15%	52,100	-	-	13,661	5,766	19,427	38,439	32,673	32,673
Total		3,00,273	-	-	1,42,721	24,178	1,66,899	1,57,552	1,33,374	1,33,374

For AUTISM SOCIETY OF INDIA

Surekha
President

Sunanda Ray
Treasurer