

**AUTISM SOCIETY OF PAKISTAN
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2013**

AUDITORS' REPORT TO THE MANAGEMENT OF AUTISM SOCIETY OF PAKISTAN

We have audited the annexed balance sheet of the Autism Society of Pakistan ("the Society") as at June 30, 2013 and the related income and expenditure account together with the notes forming part thereof (here-in-after referred to as the financial statements) for the year then ended. It is the responsibility of the Society's management to establish and maintain a system of internal control, and prepare and present the financial statements in conformity with the approved accounting standards as applicable in Pakistan. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards as applicable in Pakistan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by management, as well as, evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements present fairly in all material respects the financial position of the Autism Society of Pakistan as at June 30, 2013 and of the surplus for the year then ended as reflected in the books of accounts of the Society and, in accordance with the approved accounting standards as applicable in Pakistan.

Chartered Accountants
Engagement Partner: Mohammad Saleem

Date:
Islamabad

**AUTISM SOCIETY OF PAKISTAN
BALANCE SHEET
AS AT JUNE 30, 2013**

	Note	2013	2012
----- Rupees -----			
NON CURRENT ASSETS			
Property plant and equipment	4	1,095,863	1,504,350
CURRENT ASSETS			
Cash and bank balances	5	3,358,536	791,039
CURRENT LIABILITIES			
Payable and other liabilities		-	-
NET CURRENT ASSETS		<u>3,358,536</u>	<u>791,039</u>
NET ASSETS		<u>4,454,399</u>	<u>2,295,389</u>
REPRESENTED BY:			
Accumulated fund		<u>4,454,399</u>	<u>2,295,389</u>

The annexed notes 1 to 8 form an integral part of these financial statements.



President & Chief Executive

Bushra Suhail
Director



**AUTISM SOCIETY OF PAKISTAN
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED JUNE 30, 2013**

	Note	2013	2012
		----- Rupees -----	
INCOME			
Donations received during the year		4,505,800	1,628,152
Goods in kind	6	-	99,000
Other income	7	1,247,200	242,000
		<u>5,753,000</u>	<u>1,969,152</u>
EXPENDITURE			
Administrative and support staff		1,820,352	398,557
Rent expenses		495,893	373,890
ABA Program		20,000	-
Repair and maintenance		361,478	43,755
Utility expenses		89,310	51,521
Printing and stationery		59,898	29,808
Kitchen Equipment		-	4,840
Travelling and conveyance		100,990	13,745
Entertainment		44,109	9,535
Depreciation		591,427	566,900
Bank charges		5,611	746
Miscellaneous		4,922	177,101
		<u>3,593,990</u>	<u>1,670,398</u>
SURPLUS FOR THE YEAR		<u>2,159,010</u>	<u>298,754</u>
TOTAL FUNDS AT BEGINNING OF YEAR		<u>2,295,389</u>	<u>1,996,635</u>
TOTAL FUNDS AT END OF YEAR		<u>4,454,399</u>	<u>2,295,389</u>

The annexed notes 1 to 8 form an integral part of these financial statements.



President & Chief Executive



Bushra Suhail
Director

4 PROPERTY AND EQUIPMENT

Description	COST				ACCUMULATED DEPRECIATION				Rate of depreciation %	
	July 1, 2012	Additions	Disposals	June 30, 2013	July 1, 2012	Disposals	Charge for the year	June 30, 2013		NET BOOK VALUE
	Amount in Rupees				Amount in Rupees					
Furniture and fixtures	339,000	23,090	-	362,090	51,900	-	35,205	87,105	274,986	10%
Leashold improvements	1,800,000	-	-	1,800,000	787,500	-	450,000	1,237,500	562,500	25%
Computers and printers	100,000	61,750	-	161,750	57,750	-	49,165	106,915	54,835	33%
Office Equipments	-	98,100	-	98,100	-	-	7,058	7,058	91,043	10%
Teaching aid and supplies	250,000	-	-	250,000	87,500	-	50,000	137,500	112,500	20%
Total	2,489,000	182,940	-	2,671,940	984,650	-	591,427	1,576,077	1,095,863	

Description	COST				ACCUMULATED DEPRECIATION				Rate of depreciation %	
	July 1, 2011	Additions	Disposals	June 30, 2012	July 1, 2011	Disposals	Charge for the year	June 30, 2012		NET BOOK VALUE
	Amount in Rupees				Amount in Rupees					
Furniture and fixtures	240,000	99,000	-	339,000	18,000	-	33,900	51,900	287,100	10%
Leashold improvements	1,800,000	-	-	1,800,000	337,500	-	450,000	787,500	1,012,500	25%
Computers and printers	100,000	-	-	100,000	24,750	-	33,000	57,750	42,250	33%
Teaching aid and supplies	250,000	-	-	250,000	37,500	-	50,000	87,500	162,500	20%
Total	2,390,000	99,000	-	2,489,000	417,750	-	566,900	984,650	1,504,350	

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2013 2012
----- Rupees -----

5 CASH AND BANK BALANCES

Cash at bank- current account	3,352,899	614,127
Cash in hand	5,637	176,912
	3,358,536	791,039

6 DONATIONS IN KIND

Donation in kind received during the period are as follows:

Furnitures	-	99,000
	-	99,000

7 OTHER INCOME

Assessment fee	166,700	-
Tuition fee	1,080,500	242,000
	1,247,200	242,000

8 GENERAL

- 8.1 Figures have been rounded to nearest Rupee.
- 8.2 These financial statements have been approved by President and Chief Executive Officer of the Society on

President & Chief Executive

Bushra Subail
Myaraw Director

