

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH
PEMBELAJARAN SELANGOR DAN KUALA LUMPUR
(SELF-ADVOCACY SOCIETY FOR PERSONS WITH LEARNING DISABILITIES
SELANGOR AND KUALA LUMPUR)
(UNITED VOICE)**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
(Self –Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)
(Registered in Malaysia)

**Report and Financial Statements
31 December 2010**

TABLE OF CONTENTS	PAGE
General Committee	2
Statement by General Committee.....	3
Statement of Income and Expenditure.....	4
Balance Sheet	5
Statement of Changes in Equity	6
Cash Flow Statement	7
Notes to the Financial Statements.....	8
Independent Auditors' Report	14

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**

**(Self –Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

General Committee

President

Johari Bin Jamali

Vice President

Felicia Fang Yann Yann

Secretary

Teoh Hooi Ting

Assistant Secretary

Alexander Tang Wing Cheong

Treasurer

Moo Shook Leng

Ordinary Committee Members

Nazmi Bin Kamarulzaman
Foo Khee Choong
Chang Kok Woei
Cynthia Joann A/P Thomas Raju

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
(Self –Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)
(Registered in Malaysia)

Statement by General Committee

We, **Johari Bin Jamali** and **Moo Shook Leng**, being two of the members of the General Committee of **United Voice** do hereby state on behalf of the General Committee that in our opinion, the financial statements set out on pages 4 to 13 are properly drawn up in accordance with Private Entity Reporting Standards and the Societies Act 1966 in Malaysia, so as to give a true and fair view of the state of affairs of the Society at **31 December 2010** and of its income and expenditure, changes in equity and cash flows for the year then ended.



Johari Bin Jamali
President



Moo Shook Leng
Treasurer

Petaling Jaya

17 MAR 2011

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**

**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

**Statement Of Income And Expenditure
for the year ended 31 December 2010**

	Notes	2010 RM	2009 RM
Operating income			
Membership fees		2,600	1,700
Sales - Employment Project		186,829	116,696
Sales - Others		5	12
		<u>189,434</u>	<u>118,408</u>
Income from other activities	3	7,395	787,236
Other income	4	473,284	315,169
		<u>670,113</u>	<u>1,220,813</u>
Operating expenses	5	(460,819)	(301,304)
Expenses from other activities	3	-	(111,095)
Operating surplus before tax		<u>209,294</u>	<u>808,414</u>
Tax	6	-	-
Net surplus for the year		<u><u>209,294</u></u>	<u><u>808,414</u></u>

The annexed notes form an integral part of the financial statements

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)

(Registered in Malaysia)

Balance Sheet
as at 31 December 2010

	Notes	2010 RM	2009 RM
Property, plant and equipment	7	1,082,917	190,781
		<u>1,082,917</u>	<u>190,781</u>
Current assets			
Trade receivables		75,420	18,398
Fixed deposits		110,857	218,517
Cash at bank	10	310,378	222,420
Petty cash		99	261
Deposit	8	-	720,000
		<u>496,754</u>	<u>1,179,596</u>
Current liabilities			
Other payables		500	500
		<u>500</u>	<u>500</u>
Net current assets		496,254	1,179,096
		<u><u>1,579,171</u></u>	<u><u>1,369,877</u></u>
Represented by:			
Accumulated fund		1,579,171	1,369,877
		<u><u>1,579,171</u></u>	<u><u>1,369,877</u></u>

The annexed notes form an integral part of the financial statements

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

**Statement of Changes in Equity
for the year ended 31 December 2010**

	Accumulated fund RM
At 31 December 2008	561,463
Net surplus for the year	808,414
At 31 December 2009	<u>1,369,877</u>
Net surplus for the year	209,294
At 31 December 2010	<u><u>1,579,171</u></u>

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**

**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

**Cash Flow Statement
for the year ended 31 December 2010**

	2010	2009
	RM	RM
Cash flows from operating activities		
Net surplus for the year	209,294	808,414
Adjustments for:		
Depreciation	36,543	11,965
Interest income	(3,125)	(1,871)
Operating surplus before working capital changes	<u>242,712</u>	<u>818,508</u>
(Increase) / Decrease in working capital due to changes in:		
Receivables	662,978	(314,852)
Cash generated from operations	<u>905,690</u>	<u>503,656</u>
Interest received	3,125	1,871
Net cash generated from operating activities	<u>908,815</u>	<u>505,527</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(928,679)	(162,817)
Net cash used in investing activities	<u>(928,679)</u>	<u>(162,817)</u>
Net (decrease) / increase in cash and cash equivalents	(19,864)	342,710
Cash and cash equivalents brought forward	441,198	98,488
Cash and cash equivalents carried forward	<u><u>421,334</u></u>	<u><u>441,198</u></u>
Analysis of cash and cash equivalents:		
Fixed deposits	110,857	218,517
Cash at bank	310,378	222,420
Petty cash	99	261
	<u><u>421,334</u></u>	<u><u>441,198</u></u>

The annexed notes form an integral part of the financial statements

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self –Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**
(Registered in Malaysia)

Notes to the Financial Statements
31 December 2010

1. General information

1.1 Principal objectives

The principal objectives of United Voice is to develop independent skills and confidence among persons with learning disabilities so that they can speak for themselves, make their own decisions and to create employment opportunities for them.

1.2 Legal form and domicile

The Society was registered under the Societies Act 1966 and domiciled in Malaysia.

1.3 Location

United Voice is located at:

603 Jalan 17/12
46400 Petaling Jaya
Selangor Darul Ehsan

2. Significant accounting policies

2.1 Basis of accounting

The financial statements of the Society have been prepared under the historical cost basis and comply with the Private Entity Reporting Standards and the Societies Act 1966 in Malaysia.

2.2 Income recognition

Sales of products are recognised when goods are sold. Membership fees and other income is recognised when the right to receive payment has been established.

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self –Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**
(Registered in Malaysia)

2. Significant accounting policies

2.3 Employee benefits

Wages, salaries, bonuses and social security contributions are recognised as an expenses in the year in which the associated services are rendered. As required by law, the Society contributes to the Employees Provident Fund.

2.4 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off their cost on a straight line basis over the expected useful lives of the assets. The principal annual rates used are:

	%
Furniture and fittings	10
Office equipment	20
Renovation	2
Freehold building	2

2.5 Impairment of assets

The carrying values of assets are reviewed for impairment when there is an indication that the assets may be impaired. Impairment is measured by comparing the carrying values of the assets with their recoverable amounts. An impairment loss is charged to the statement of income and expenditure immediately.

2.6 Receivables and payables

Receivables and payables are stated at cost.

2.7 Financial instruments

The particular recognition method adopted for financial instruments recognised is disclosed in the individual accounting policy statements associated with each item.

The fair values of the financial instruments at the balance sheet date approximate their carrying value.

2.8 Cash flow statements

The Society reports the cash flow from operating activities using indirect method. Cash and cash equivalents consist of cash and bank balances and deposits repayable on demand.

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**

(Self-Advocacy Society For Persons With Learning Disabilities

Selangor And Kuala Lumpur) (United Voice)

(Registered in Malaysia)

3. Other activities

	Income	Expenses	Surplus / (Deficit)
2010	RM	RM	RM
Computer class	250	-	250
Building fund	7,145	-	7,145
	<u>7,395</u>	<u>-</u>	<u>7,395</u>
2009			
Computer class	100	-	100
Building fund	787,136	(111,095)	676,041
	<u>787,236</u>	<u>(111,095)</u>	<u>676,141</u>

A further analysis of the building fund activities is as follows:

	2010 Income RM	2009 Income RM	2010 Expenses RM	2009 Expenses RM
Donations	7,145	330,676	-	-
Fundraising dinner	-	319,131	-	(97,454)
Fund fair	-	134,140	-	(7,621)
Others	-	3,189	-	(6,020)
	<u>7,145</u>	<u>787,136</u>	<u>-</u>	<u>(111,095)</u>

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

4. Other income	2010	2009
	RM	RM
Donations - General	83,485	84,423
Donations - A grant for six Self Advocacy Conferences For Community Based Rehabilitation Centers 2011-2012	195,000	-
Donations - Staff support	139,050	204,950
Donations - Employment project	4,434	3,500
Donations - Gallery product	31,640	2,910
Interest from fixed deposit	3,125	1,871
Training related income	16,550	17,515
	<u>473,284</u>	<u>315,169</u>
5. Operating expenses	2010	2009
	RM	RM
Advertisement	-	370
Bank charges	235	105
Audit fee	500	500
Salaries and bonus - advocacy & administration	103,718	91,461
Salaries and bonus - employment project support	76,663	60,122
EPF - advocacy & administration	20,455	11,167
EPF - employment project support	1,189	7,254
Socso - advocacy & administration	2,505	1,393
Socso - employment project support	107	957
Travelling	9,720	8,113
Upkeep	6,208	1,422
Water and electricity	9,968	6,218
Telephone and fax charges	2,814	2,946
Website maintenance	-	80
Licence fee	104	200
Employment project	155,648	85,365
Gifts (for main donors and volunteers)	3,883	978
Printing and stationery	3,906	3,247
Office refreshment	714	699
Depreciation	36,543	11,965
Insurance	5,127	3,278
Upkeep and maintenance of vehicle	613	-
Conference and seminar (sponsored)	17,125	(922)
	<u>457,745</u>	<u>296,918</u>

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

5. Operating expenses (Continued)

	2010	2009
	RM	RM
Balance brought forward	457,745	296,918
Allowance	710	345
Service tax and charges	71	121
Stamp duty	33	-
Membership and subscription fee	50	50
Medical	292	99
Periodicals and magazines	562	2,219
Postage and courier	1,356	1,552
	<u>460,819</u>	<u>301,304</u>

Included in employment project are the following expenses:

Materials	41,165	33,018
Salaries and bonuses	39,180	31,940
EPF	4,920	4,098
Socso	573	443
Art gallery expenses (include payment to artists)	22,418	-
Printing and stationery	38,624	-
Others	8,768	15,866
	<u>155,648</u>	<u>85,365</u>

6. Taxation

The Society has obtained approval under Section 44(6) of the Income Tax Act 1967, subject to certain conditions. With this approval, all income is exempted from income tax, except for dividend income.

**Persatuan Advokasi Diri Orang Bermasalah Pembelajaran
Selangor dan Kuala Lumpur**
**(Self-Advocacy Society For Persons With Learning Disabilities
Selangor And Kuala Lumpur) (United Voice)**

(Registered in Malaysia)

7. Property, plant and equipment

	01.01.10 RM	Addition RM	Disposal RM	31.12.10 RM
<u>Cost</u>				
Furniture and fittings	7,888	27,960	-	35,848
Office equipment	55,882	3,434	-	59,316
Renovation	157,492	47,285	-	204,777
Freehold building	-	850,000	-	850,000
	<u>221,262</u>	<u>928,679</u>	<u>-</u>	<u>1,149,941</u>
<u>Accumulated depreciation</u>				
Furniture and fittings	1,535	3,585	-	5,120
Office equipment	28,946	11,863	-	40,809
Renovation	-	4,095	-	4,095
Freehold building	-	17,000	-	17,000
	<u>30,481</u>	<u>36,543</u>	<u>-</u>	<u>67,024</u>

	2010 RM	2009 RM
<u>Net book value</u>		
Furniture and fittings	30,728	6,353
Office equipment	18,507	26,936
Renovation	200,682	157,492
Freehold building	833,000	-
	<u>1,082,917</u>	<u>190,781</u>

8. Deposit

Deposit represents down payment and progressive payments made for the purchase of a freehold unit of commercial building in Petaling Jaya, Selangor.

9. Capital commitment

	2010 RM	2009 RM
Property, plant and equipment: Contracted but not provided for	<u>-</u>	<u>130,000</u>

10. Cash at bank

Included in cash at bank is a grant of RM 195,000 provided by the Government explicitly for funding six self-advocacy conferences during 2011 - 2012.

wai & co (AF001892)

Chartered Accountants

8-9-1 Menara Mutiara Bangsar, Jalan Liku, Bangsar, 59100 Kuala Lumpur
Telephone: 03-2284 1126, Facsimile: 03-2284 1129

**Independent Auditors' Report to the members of
Persatuan Advokasi Diri Orang Bermasalah Pembelajaran Selangor dan Kuala Lumpur**

(Self –Advocacy Society For Persons With Learning Disabilities Selangor And Kuala Lumpur) (United Voice) (Reg. No. 1235-05-7)

(Registered in Malaysia)

Report on the Financial Statements

We have audited the financial statements of **United Voice** which comprise the balance sheet as at **31 December 2010**, and the income statement, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 13.

Committee's Responsibility for the Financial Statements

The General Committee of **United Voice** is responsible for the preparation of financial statements that give a true and fair view in accordance with Private Entity Reporting Standards and the Societies Act 1966 in Malaysia, and for such internal control as the General Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. 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 our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the General Committee, 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.

wai & co (AF001892)

Chartered Accountants

8-9-1 Menara Mutiara Bangsar, Jalan Liku, Bangsar, 59100 Kuala Lumpur
Telephone: 03-2284 1126, Facsimile: 03-2284 1129

**Independent Auditors' Report to the members of
Persatuan Advokasi Diri Orang Bermasalah Pembelajaran Selangor dan Kuala
Lumpur
(Self –Advocacy Society For Persons With Learning Disabilities Selangor And
Kuala Lumpur) (United Voice) (Reg. No. 1235-05-7)
(Registered in Malaysia)**

Opinion

In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and 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 2010** and of its financial performance, changes in equity and cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Societies Act 1966 in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Society have been properly kept in accordance with the provisions of the Act.

Other Matters

This report is made solely to the members of United Voice, as a body, in accordance with the Societies Act 1966 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.


wai & co
AF001892
Chartered Accountants


Chang Hing Wai
2367/07/11(J)
Chartered Accountant

Kuala Lumpur

17 MAR 2011