

Registration No. :
PPM-005-10-07122005

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
SELANGOR DAN KUALA LUMPUR**
(Self-Advocacy Society For Persons With Learning Disabilities Selangor And Kuala Lumpur)
(Registered in Malaysia)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31ST DECEMBER 2017**

Registration No. :
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**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31ST DECEMBER 2017**

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GENERAL COMMITTEE

President : Felicia Fang Yann Yann

Vice President : Johari Bin Jamali

Secretary : Chua Jun Hung

Assistant Secretary : Tan Mei Yee

Treasurer : Mohd Fairus B Abd Manap

Ordinary Committee Members : Chia Li Jin
Albert Wong Kim Tat
Lim Mei Chan
Cynthia Joanne A/P Thomas Raju

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BALANCE SHEET AS AT 31ST DECEMBER 2017

	NOTE	2017 RM	2016 RM
PROPERTY, PLANT AND EQUIPMENT	3	910,308	939,802
CURRENT ASSETS			
Trade receivables		2,018	382
Other deposit		200	1,586
Fixed deposits with license bank		135,498	131,958
Cash and bank balances		1,083	34,601
		<u>138,799</u>	<u>168,527</u>
CURRENT LIABILITIES			
Accruals		10,627	1,541
		<u>10,627</u>	<u>1,541</u>
NET CURRENT ASSETS		<u>128,172</u>	<u>166,986</u>
		<u>1,038,480</u>	<u>1,106,788</u>
FINANCED BY:-			
Accumulated fund		<u>1,038,480</u>	<u>1,106,788</u>

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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	NOTE	2017 RM	2016 RM
Revenue			
Membership fees		2,220	2,060
Sales - Art gallery products		3,090	1,420
Sales - Employment Project		49,239	51,872
Sales - UV activities		550	-
Training related income		65,550	19,440
		<u>120,649</u>	<u>74,792</u>
Other operating income			
Donations - UV Fundraising fun fair		119,116	5
Donations - General		44,235	136,428
Donations - Staffs support		32,800	34,100
Sales - Renewable solar electricity		1,662	1,730
Fixed deposit interest		3,540	5,571
Others		-	3,090
		<u>201,353</u>	<u>180,924</u>
Total income		<u>322,002</u>	<u>255,716</u>
Operating expenses (Appendix I)		(390,310)	(383,150)
Operating (deficit) before tax		<u>(68,308)</u>	<u>(127,434)</u>
Tax expenses	4	-	-
Net (deficit) for the financial year		<u>(68,308)</u>	<u>(127,434)</u>

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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**DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	RM	RM
Administrative and operating expenses		
Advertisement and promotional materials	4,800	127
Allowance - employment project support	-	2,705
Assessment and quit rent	1,335	1,616
Audit fee	1,000	1,000
Bank charges	371	319
Cash embezzlement	-	2,525
Conference and seminar	-	1,257
Depreciation of property, plant and equipment	30,294	30,134
Employment project	21,286	15,078
EPF - advocacy and administration	29,296	14,942
EPF - employment project support	3,429	13,012
Fund raising food and fun fair event	5,513	-
General allowance	300	-
Goods and service tax	755	767
Insurance	5,155	6,122
License fee	-	100
Medical fee	254	290
Members' events and social activity	352	7,316
Members' uniform	-	1,268
Membership and subscription fee	50	100
Office refreshment	145	1,808
Postage and courier	599	656
Printing and stationery	2,570	3,587
Salaries and bonus - advocacy and administration	225,796	115,135
Salaries and bonus - employment project support	25,013	104,678
SOCSO - advocacy and administration	3,752	1,916
SOCSO - employment project support	426	1,589
Staff welfare	877	-
Stamp duty	20	20
Balance c/f	<u>363,388</u>	<u>328,067</u>

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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**DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017 – (cont'd)**

	2017	2016
	RM	RM
Balance b/f	363,388	328,067
Tax agent fee	600	750
Telephone and internet charges	2,045	1,933
Training allowance	4,770	32,252
Training expenses	126	461
Travelling	7,068	8,627
Travelling allowance	-	360
Upkeep of building	2,250	-
Upkeep of computer and software	600	782
Upkeep of motor vehicle	689	2,571
Upkeep of office	2,698	977
Water and electricity	5,950	6,370
Website maintenance	126	-
	<u>390,310</u>	<u>383,150</u>

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**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	Accumulated Fund RM
As at 01.01.2016	1,234,222
Net (deficit) for the financial year	(127,434)
As at 31.12.2016	<hr/> 1,106,788
Net (deficit) for the financial year	(68,308)
As at 31.12.2017	<hr/> <hr/> 1,038,480

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	RM	RM
Receipts		
Membership fees	2,220	2,060
Sales - Art gallery products	3,090	1,420
Sales - Employment Project	50,875	58,961
Sales - UV activities	550	-
Sales - Renewable solar electricity	775	843
Donations - General	44,235	136,428
Donations - Staffs support	32,800	34,100
Donations - UV Fundraising fun fair	119,116	5
Fixed deposit interest	3,540	5,571
Insurance claims	-	2,890
Refund of deposit	-	2,000
Training related income	65,550	19,440
	<u>322,751</u>	<u>263,718</u>
Less : Payments (Appendix II)	<u>(352,729)</u>	<u>(362,654)</u>
(Deficit) of receipts over payments	<u>(29,978)</u>	<u>(98,936)</u>
Cash and cash equivalents brought forward	<u>166,559</u>	<u>265,495</u>
Cash and cash equivalents carried forward	<u>136,581</u>	<u>166,559</u>

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**DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	RM	RM
Advertisement and promotional materials	4,800	127
Allowance	-	2,705
Assessment and quit rent	1,335	977
Audit fee	1,000	1,000
Bank charges	371	319
Cash embezzlement	-	2,525
Conference and seminar	-	1,257
Employment project	12,869	15,078
EPF	32,725	27,954
Fund raising food and fun fair event	5,513	-
General allowance	300	-
Goods and service tax	755	767
Insurance	5,155	6,122
License fee	-	100
Medical fee	254	290
Members' events and social activity	352	7,316
Members' uniform	-	1,268
Membership and subscription fee	50	100
Office refreshment	145	1,808
Payment of deposit	500	500
Postage and courier	599	656
Printing and stationery	2,570	3,587
Purchase of computer and software	-	3,244
Purchase of office equipment	800	6,940
Salaries and bonus	250,639	219,573
SOCSO	4,178	3,505
Staff welfare	877	-
Stamp duty	20	20
Balance c/f	<u>325,807</u>	<u>307,738</u>

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DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017 – (cont'd)

	2017	2016
	RM	RM
Balance b/f	325,807	307,738
Tax agent fee	600	750
Telephone charges	2,045	1,933
Training allowance	4,770	32,252
Training expenses	126	461
Travelling	7,068	8,460
Travelling allowance	-	360
Upkeep of building	2,250	-
Upkeep of computer and software	600	782
Upkeep of motor vehicle	689	2,571
Upkeep of office	2,698	977
Water and electricity	5,950	6,370
Website maintenance	126	-
	<u>352,729</u>	<u>362,654</u>

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**CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2017**

	2017 RM	2016 RM
Cash flows from operating activities		
Net (deficit) for the year	(68,308)	(127,434)
Adjustment for :-		
Depreciation	30,294	30,134
Property, plant and equipment written off	-	1,800
Interest income	(3,540)	(5,571)
Operating (deficit) before working capital changes	(41,554)	(101,071)
Change in trade receivables	(1,636)	7,089
Change in other deposit	1,387	(748)
Change in other payables and accruals	9,085	407
Cash generated (used in) / from operating activities	(32,718)	(94,323)
Interest received	3,540	5,571
Net cash generated (used in) / from operating activities	(29,178)	(88,752)
Cash flows from investing activities		
Purchase of property, plant and equipment	(800)	(10,184)
	(800)	(10,184)
Net increase / (decrease) in cash and cash equivalents	(29,978)	(98,936)
Cash and cash equivalents as at 1st January	166,559	265,495
Cash and cash equivalents as at 31st December	136,581	166,559
Cash and cash equivalents comprise :-		
Fixed deposits	135,498	131,958
Bank balance	724	34,528
Cash in hand	359	73
	136,581	166,559

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2017**

1. PRINCIPAL ACTIVITIES AND GENERAL INFORMATION

The principal activity of the Society is to develop independent skills and confidence among persons with learning disabilities so that they can speak for themselves, make their own decision and to create employment opportunities for them.

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

The registered office and principle place of activities of the Society is located as follow:
No. 603 Jalan 17/12,
46400 Petaling Jaya,
Selangor Darul Ehsan

The financial statements are presented in Ringgit Malaysia.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

The financial statements of the Society have been prepared under the historical cost convention in accordance with Private Entity Reporting Standards and the Society Act, 1966 in Malaysia.

b) Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The policy for the recognition and measurement of impairment losses is in accordance with note 2(b).

On disposal of property, plant and equipment, the differences between disposal proceeds and its carrying amount is charged or credited to the income statement.

Property, plant and equipment are written down to recoverable amounts if the recoverable amounts are less than their carrying values. Recoverable amount is the higher of an asset's net selling price and its value in use.

Depreciation is calculated on the straight line basis at rates required to write off the cost of property, plant and equipment over their estimated useful lives.

	Rates
Furniture and fittings	10%
Office equipment	20%
Signboard	20%
Renovation	2%
Freehold building	2%
Computer and software	33.33%

Fully depreciated assets are retained in the financial statements at nominal values until they are no longer in use.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

b) Impairment of assets

The carrying amount of the assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated and an impairment loss is recognised whenever the recoverable amount is less than the carrying amount of the assets.

c) Financial instruments

Financial instruments include cash and bank balances, investments, receivables, payables and borrowings. The particular recognition methods adopted are disclosed in the individual accounting policy statements associated with each item.

d) Receivables and payables

Receivables are stated at cost less an allowance for any uncollectible amount. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services rendered.

e) Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and balances with banks and highly liquid investments which have an insignificant risk of changes in value.

f) Income recognition

Sales of products are recognised when the significant risks and rewards of ownership have been transferred to the customers. Membership fees and other income is recognised when the right to receive payment has been established.

g) Income tax

Tax expense on the profit or loss for the financial year comprises current and deferred taxes. Income tax is recognised in the income statement.

Current tax expenses is the expected tax payable on the taxable income for the financial year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

h) Employee benefits

i. Short term employee benefits

Wages, salaries and social security contributions are recognized as an expense in the year in which, the associated services are rendered by employees of the Society. Short term accumulating compensated absences such as paid annual leave are recognized when employees render services that increase their entitlement to future compensated absences. Non-accumulating compensated absences, such as sick and medical leaves are recognized when the absences occur.

ii. Defined contribution plan

The Society contributes to the Employees' Provident Fund ("EPF"), the national defined contribution plan. The contributions are charged to the income statement in the year to which they are related

3. PROPERTY, PLANT AND EQUIPMENT

	Cost			
	As at 01.01.2017	Additions	Written off/ Disposals	As at 31.12.2017
	RM	RM	RM	RM
Furniture and fittings	60,319	-	-	60,319
Office equipment	66,538	800	-	67,338
Signboard	1,274	-	-	1,274
Renovation	207,387	-	-	207,387
Freehold building	850,000	-	-	850,000
Computer and software	3,244	-	-	3,244
	<u>1,188,762</u>	<u>800</u>	<u>-</u>	<u>1,189,562</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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3. PROPERTY, PLANT AND EQUIPMENT - (cont'd)

	----- Accumulated Depreciation -----			
	As at 01.01.2017 RM	Charged for the year RM	Disposals RM	As at 31.12.2017 RM
Furniture and fittings	38,863	6,032	-	44,895
Office equipment	60,524	1,778	-	62,302
Signboard	510	255	-	765
Renovation	28,982	4,148	-	33,130
Freehold building	119,000	17,000	-	136,000
Computer and software	1,081	1,081	-	2,162
	<u>248,960</u>	<u>30,294</u>	<u>-</u>	<u>279,254</u>

	----- Carrying Amount -----	
	As at 01.01.2017 RM	As at 31.12.2017 RM
Furniture and fittings	21,456	15,424
Office equipment	6,014	5,036
Signboard	764	509
Renovation	178,405	174,257
Freehold building	731,000	714,000
Computer and software	2,163	1,082
	<u>939,802</u>	<u>910,308</u>

4. TAX EXPENSES

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

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STATEMENT BY GENERAL COMMITTEE

We, **Felicia Fang Yann Yann** and **Mohd Fairus B Abd Manap**, being two of the members of General Committee do hereby state on behalf of the General Committee that in our opinion, the financial statements set out on pages 2 to 14 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 as at 31st December 2017 and of the results of the operations and cash flows for the financial year ended on that date.



FELICIA FANG YANN YANN
President

PETALING JAYA

Date : 29 MAR 2018



MOHD FAIRUS B ABD MANAP
Treasurer

Registered No.
PPM-005-10-07122005

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
SELANGOR DAN KUALA LUMPUR
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31ST DECEMBER 2017

Report on the Financial Statements

We have audited the financial statements of **Persatuan Advokasi Diri Orang Bermasalah Pembelajaran Selangor Dan Kuala Lumpur**, which comprises the balance sheet as at **31st December 2017**, and the income statement, statement of changes in equity and cash flow statement for the financial year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 2 to 14.

General Committee Responsibility for the Financial Statements

The General Committee are responsible for the preparation and fair presentation of these financial statements in accordance with Private Entity Reporting Standards and the Society Act, 1966 in Malaysia. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 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 and fair presentation of the financial statements 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 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.

(cont'd)

DOUGLAS LOH & ASSOCIATES

CHARTERED ACCOUNTANTS (AF 0919)

Registered No.
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

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31ST DECEMBER 2017

(cont'd)

Opinion


In our opinion, the financial statements have been properly drawn up in accordance with Private Entity Reporting Standards and the Society Act, 1966 in Malaysia so as to give a true and fair view of the financial position of the Society as at **31st December 2017** and of its financial performance and cash flows for the financial year then ended.

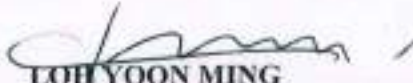
Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Society 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 the Society, as a body, in accordance with Society Act, 1966 in Malaysia and for no other purpose. We do not assume responsibility towards any other person for the content of this report.


DOUGLAS LOH & ASSOCIATES
Firm Number: AF-0919
Chartered Accountants


LOH YOON MING
Approval Number: 01425/10/2019 J
Chartered Accountants

Kuala Lumpur

Date : **29 MAR 2018**