

**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 2020**

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
SELANGOR DAN KUALA LUMPUR**
(Self-Advocacy Society For Persons With Learning Disabilities Selangor And Kuala Lumpur)
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**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31ST DECEMBER 2020**

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**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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GENERAL COMMITTEE

President	:	Felicia Fang Yann Yann
Vice President	:	James Kong Yau Kin
Secretary	:	Tan Mei Yee
Assistant Secretary	:	Foo Khee Choong
Treasurer	:	Lee May Yoong
Ordinary Committee Members	:	Albert Wong Kim Tat Johari Jamali Wong Suet Ming Chia Li Jin

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**STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2020**

	NOTE	2020 RM	2019 RM
NON CURRENT ASSET			
Property, plant and equipment	3	910,877	895,239
CURRENT ASSETS			
Trade receivables		326	10,660
Other receivables		169	-
Deposits and prepayment		996	800
Fixed deposits with license bank		200,570	195,553
Cash and bank balances		52,209	43,064
		<u>254,270</u>	<u>250,077</u>
CURRENT LIABILITIES			
Other creditors and accruals	4	3,700	2,897
Provision for taxation	5	-	20
		<u>3,700</u>	<u>2,917</u>
NET CURRENT ASSETS		<u>250,570</u>	<u>247,160</u>
		<u>1,161,447</u>	<u>1,142,399</u>
FINANCED BY:-			
Accumulated fund		<u>1,161,447</u>	<u>1,142,399</u>

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

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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	NOTE	2020 RM	2019 RM
Revenue			
Membership fees		1,980	2,460
Sales - Employment project		42,856	90,243
Sales - T.Shirt		20	-
Sale - Patron project		2,440	-
Training related income		22,200	71,300
		<u>69,496</u>	<u>164,003</u>
Other operating income			
Donations - General		101,069	186,542
Donations - Staff support		33,600	35,600
Donations - Employment project		108,366	35,134
Donations - Gallery support		41,710	12,750
Donations - Latin Women's Association		-	60,000
Donations - Lipoid Stiftung		-	69,150
Donations - Startup project		13,189	-
Payroll subsidy		151,200	-
Career subsidy		6,000	-
Sales - Renewable solar electricity		4,012	1,638
Fixed deposit interest		5,016	5,354
Gain on disposal of property, plant and equipment		24	-
Others - Grant		-	47,000
		<u>464,186</u>	<u>453,168</u>
Total income		<u>533,682</u>	<u>617,171</u>
Operating expenses (Appendix I)		(514,654)	(528,720)
Operating surplus before tax		<u>19,028</u>	<u>88,451</u>
Tax expenses	5	20	(20)
Net surplus for the financial year		<u><u>19,048</u></u>	<u><u>88,431</u></u>

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**DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
	RM	RM
Administrative and operating expenses		
Administration expense	-	10
Advertisement and promotional materials	206	5,393
Assessment and quit rent	1,335	1,335
Audit fee	1,000	1,000
Bank charges	297	212
Depreciation of property, plant and equipment	40,365	33,455
Donation and gift	150	400
Employment project	68,264	57,336
EPF - advocacy and administration	35,330	35,835
EPF - employment project support	6,725	5,362
Fund raising	-	6,288
Insurance	4,677	6,111
License fee	100	205
Medical fee	124	2,001
Members' events and social activity	-	557
Membership and subscription fee	370	305
Office refreshment	2,246	1,371
Penalty	-	25
Postage and courier	467	685
Printing and stationery	2,454	4,373
Realised loss on foreign exchange	61	141
Salaries and bonus - advocacy and administration	271,040	275,390
Salaries and bonus - employment project support	50,321	39,780
Service tax	835	575
Service charge	44	-
SOCISO and EIS - advocacy and administration	4,977	4,921
SOCISO and EIS - employment project support	931	729
Staff welfare	1,311	3,417
Stamp duty	50	60
Balance c/f	<u>493,680</u>	<u>487,272</u>

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**DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020 – (cont'd)**

	2020	2019
	RM	RM
Balance b/f	493,680	487,272
Tax agent fee	800	800
Telephone and internet charges	2,001	2,345
Training allowance	5,920	5,274
Training expenses	2,600	2,018
Travelling and accomodation	2,241	8,934
Upkeep of building	-	500
Upkeep of computer and software	601	600
Upkeep of motor vehicle	568	3,918
Upkeep of office	1,873	9,562
Upkeep of office equipment	150	828
Wages and allowance - employment project support	150	-
Water and electricity	3,774	6,669
Website maintenance	296	-
	<u>514,654</u>	<u>528,720</u>

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	Accumulated Fund RM
As at 01.01.2019	1,053,968
Net surplus for the financial year	88,431
As at 31.12.2019	<u>1,142,399</u>
Net surplus for the financial year	19,048
As at 31.12.2020	<u><u>1,161,447</u></u>

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

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
	RM	RM
Receipts		
Membership fees	2,420	3,060
Sales - Employment project	53,578	90,318
Sales - Renewable solar electricity	4,012	1,638
Sales - T.Shirt	20	-
Sales - Patron project	2,440	-
Donations - Employment Project	108,366	35,134
Donations - Gallery support	41,710	12,750
Donations - General	101,069	186,542
Donations - Latin Women's Association	-	60,000
Donations - Lipoid Stiftung	-	69,150
Donations - Staffs support	33,600	35,600
Donations - Startup project	13,189	-
Payroll subsidy	151,200	-
Career subsidy	6,000	-
Fixed deposit interest	5,016	5,354
Training related income	22,200	71,300
Others - Grant	-	47,000
	<u>544,820</u>	<u>617,846</u>
Less : Payments (Appendix II)	<u>(530,658)</u>	<u>(551,530)</u>
Surplus of receipts over payments	14,162	66,316
Cash and cash equivalents brought forward	<u>238,617</u>	<u>172,301</u>
Cash and cash equivalents carried forward	<u><u>252,779</u></u>	<u><u>238,617</u></u>

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**DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	2020 RM	2019 RM
Administration expense	-	10
Advertisement and promotional materials	206	5,393
Assessment and quit rent	1,335	1,335
Audit fee	1,000	1,000
Bank charges	297	212
Donation and gift	150	400
Employment project	68,264	57,336
EPF	42,055	41,197
Fund raising	-	6,288
Insurance	4,677	6,111
License fee	100	205
Medical fee	124	2,001
Members' events and social activity	-	557
Membership and subscription fee	370	305
Office refreshment	2,246	1,371
Payment of trade receivables	-	-
Payment of deposits and prepayment	196	600
Penalty	-	25
Postage and courier	467	685
Printing and stationery	2,454	4,373
Purchase of computer and software	5,068	1,299
Purchase of furniture and fittings	3,987	630
Purchase of office equipment	29,769	26,441
Purchase of renovation	17,180	19,060
Purchase of signboard	-	1,050
Realised loss on foreign exchange	61	141
Received of other receivables	169	7,185
Salaries and bonus	321,361	315,170
Service tax	835	575
Service charge	44	-
SOCSSO	5,908	5,650
Staff welfare	1,311	3,417
Stamp duty	50	60
Balance c/f	509,684	510,082

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**DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020 – (cont'd)**

	2020	2019
	RM	RM
Balance b/f	509,684	510,082
Tax agent fee	800	800
Telephone charges	2,001	2,345
Training allowance	5,920	5,274
Training expenses	2,600	2,018
Travelling and accomodation	2,241	8,934
Upkeep of building	-	500
Upkeep of computer and software	601	600
Upkeep of motor vehicle	568	3,918
Upkeep of office	1,873	9,562
Upkeep of office equipment	150	828
Wages and allowance	150	-
Water and electricity	3,774	6,669
Website maintenance	296	-
	<u>530,658</u>	<u>551,530</u>

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**STATEMENT OF CASH FLOW
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020**

	2020 RM	2019 RM
Cash flows from operating activities		
Net surplus / (deficit) for the year	19,028	88,451
Adjustments for :-		
Depreciation	40,365	33,455
Interest income	(5,016)	(5,354)
Gain on disposal of property, plant and equipment	(24)	-
Operating surplus / (deficit) before working capital changes	54,353	116,552
Change in trade receivables	10,334	(7,185)
Change in other receivables	(169)	-
Change in deposits and prepayment	(196)	(600)
Change in accruals	803	675
Cash generated from / (used in) operating activities	65,125	109,442
Interest received	5,016	5,354
Net cash generated from / (used in) operating activities	70,141	114,796
Cash flows from investing activities		
Purchase of property, plant and equipment	(56,004)	(48,480)
Proceed from disposal of property, plant and equipment	25	-
Net cash generated from / (used in) investing activities	(55,979)	(48,480)
Net increase / (decrease) in cash and cash equivalents	14,162	66,316
Cash and cash equivalents as at 1st January	238,617	172,301
Cash and cash equivalents as at 31st December	252,779	238,617
Cash and cash equivalents comprise :-		
Fixed deposits	200,570	195,553
Bank balances	52,134	43,013
Cash in hand	75	51
	252,779	238,617

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2020**

1. PRINCIPAL ACTIVITIES AND GENERAL INFORMATION

The principal activities 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 the rules and accounting policies of the Society and the provisions of 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(c).

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
31ST DECEMBER 2020**

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

c) 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.

d) 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.

e) 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.

f) 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.

g) 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.

h) 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
31ST DECEMBER 2020**

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

i) Employee benefits

ii. 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.

iii. 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 01.01.2020	Additions	Written off / Disposals	As at 31.12.2020
	RM	RM	RM	RM
Furniture and fittings	60,949	3,987	-	64,936
Office equipment	94,024	29,769	(495)	123,298
Signboard	2,324	-	-	2,324
Renovation	226,447	17,180	-	243,627
Freehold building	850,000	-	-	850,000
Computer and software	4,543	5,068	-	9,611
	<u>1,238,287</u>	<u>56,004</u>	<u>(495)</u>	<u>1,293,796</u>

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2020**

3. PROPERTY, PLANT AND EQUIPMENT (Cont'd)

	----- Accumulated Depreciation -----			
	As at 01.01.2020 RM	Charged for the year RM	Disposals RM	As at 31.12.2020 RM
Furniture and fittings	55,071	3,324	-	58,395
Office equipment	71,010	12,837	(494)	83,353
Signboard	1,484	210	-	1,694
Renovation	41,807	4,872	-	46,679
Freehold building	170,000	17,000	-	187,000
Computer and software	3,676	2,122	-	5,798
	343,048	40,365	(494)	382,919

	----- Carrying Amount -----	
	As at 01.01.2020 RM	As at 31.12.2020 RM
Furniture and fittings	5,878	6,541
Office equipment	23,014	39,945
Signboard	840	630
Renovation	184,640	196,948
Freehold building	680,000	663,000
Computer and software	867	3,813
	895,239	910,877

4. OTHER PAYABLE AND ACCRUALS

	2020 RM	2019 RM
Non-trade		
Other payables	440	-
Accruals	3,260	2,897
Total current trade and other payables	3,700	2,897

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2020**

5. TAX EXPENSES

	2020	2019
	RM	RM
<u>Malaysia Income Tax</u>		
Current financial year's provision	20	20
Over provision of prior year's taxes	(20)	-
	<u>-</u>	<u>20</u>

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STATEMENT BY GENERAL COMMITTEE

We, **Felicia Fang Yann Yann** and **Lee May Yoong**, 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 15 are properly drawn up in accordance with rules and accounting policies of the Society and the provisions of 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 2020 and of its results and receipts and payments for the financial year ended on that date.



FELICIA FANG YANN YANN
President

PETALING JAYA,
SELANGOR



LEE MAY YOONG
Treasurer

Date : **01 APR 2021**

Registered No.
PPM-005-10-07122005

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)
(Registered in Malaysia)

31ST DECEMBER 2020

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 statement of financial position as at **31st December 2020**, and the statement of income and expenditure, statement of changes in equity, statement of receipts and payments 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 15.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at **31st December 2020**, and of its financial performance and financial position for the year then ended in accordance with the rules and accounting policies of the Society and the provisions of the Society Act, 1966 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Responsibilities of the General Committee for the Financial Statement

The General Committee of the Society are responsible for the preparation of financial statements of the Society that give a true and fair view in accordance with the rules and accounting policies of the Society and the provisions of the Society Act, 1966 in Malaysia.

The General Committee of the Society are also responsible for such internal control as the general Committee determine is necessary to enable the preparation of financial statements of the Society that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Society, the General Committee are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the General Committee either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

(cont'd)

Registered No.
PPM-005-10-07122005

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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31ST DECEMBER 2020

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Society as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Society, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the General Committee use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Society or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.

(cont'd)

Registered No.
PPM-005-10-07122005

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)
(Registered in Malaysia)

31ST DECEMBER 2020

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

- Evaluate the overall presentation, structure and content of the financial statements of the Society, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the General Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

We also report that in our opinion the accounting and other records have been properly kept in accordance with the Rules and Regulations of the Society.


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

Kuala Lumpur

Date : **01 APR 2021**


LOH YOON MING
Approval Number: 01425/10/2021 J
Chartered Accountants