

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 2021**

**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 2021**

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**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
SELANGOR DAN KUALA LUMPUR**
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(Registered in Malaysia)

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 2021**

	NOTE	2021 RM	2020 RM
NON CURRENT ASSET			
Property, plant and equipment	3	883,337	910,877
CURRENT ASSETS			
Trade receivables		22,248	326
Other receivables		-	169
Deposits and prepayment		496	996
Fixed deposits with license bank		204,104	200,570
Cash and bank balances		194,965	52,209
		<u>421,813</u>	<u>254,270</u>
CURRENT LIABILITIES			
Other creditors and accruals	4	3,979	3,700
Provision for taxation	5	-	-
		<u>3,979</u>	<u>3,700</u>
NET CURRENT ASSETS		<u>417,834</u>	<u>250,570</u>
		<u>1,301,171</u>	<u>1,161,447</u>
FINANCED BY:-			
Accumulated fund		<u>1,301,171</u>	<u>1,161,447</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 2021**

	NOTE	2021 RM	2020 RM
Revenue			
Membership fees		4,020	1,980
Sales - Employment project		70,238	42,856
Sales - T.Shirt		-	20
Sales - Patron project		14,850	2,440
Sales - Cafe		35,139	-
Training related income		13,780	22,200
		138,027	69,496
Other operating income			
Donations - General		56,139	101,069
Donations - Staff support		49,864	33,600
Donations - Employment project		-	108,366
Donations - Gallery support		1,400	41,710
Donations - Startup project		19,919	13,189
Payroll subsidy		162,000	151,200
Career subsidy		2,120	6,000
Sales - Renewable solar electricity		2,812	4,012
Fixed deposit interest		3,535	5,016
Gain on disposal of property, plant and equipment		-	24
Others - Grant		243,840	-
		541,629	464,186
Total income		679,656	533,682
Operating expenses (Appendix I)		(539,932)	(514,654)
Operating surplus before tax		139,724	19,028
Tax expenses	5	-	20
Net surplus for the financial year		139,724	19,048

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

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**DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	RM	RM
Administrative and operating expenses		
Advertisement and promotional materials	3,598	206
Assessment and quit rent	1,375	1,335
Audit fee	1,000	1,000
Bank charges	100	297
Depreciation of property, plant and equipment	41,885	40,365
Donation and gift	261	150
Employment project	48,906	68,264
EPF - advocacy and administration	37,893	35,330
EPF - employment project support	7,420	6,725
Insurance	5,575	4,677
License fee	740	100
Medical fee	215	124
Membership and subscription fee	501	370
Office refreshment	1,592	2,246
Postage and courier	632	467
Printing and stationery	2,232	2,454
Property, plant and equipment written-off	60	-
Realised loss on foreign exchange	-	61
Salaries and bonus - advocacy and administration	292,870	271,040
Salaries and bonus - employment project support	55,640	50,321
Service tax	395	835
Service charge	293	44
SOCISO and EIS - advocacy and administration	5,137	4,977
SOCISO and EIS - employment project support	1,021	931
Staff welfare	820	1,311
Stamp duty	30	50
Tax agent fee	800	800
Telephone and internet charges	1,980	2,001
Training allowance	6,470	5,920
Training expenses	4,282	2,600
Travelling and accomodation	501	2,241
Upkeep of computer and software	83	601
Upkeep of motor vehicle	1,761	568
Balance c/f	526,068	508,411

**PERSATUAN ADVOKASI DIRI ORANG BERMASALAH PEMBELAJARAN
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DETAILS OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021 – (cont'd)

	2021	2020
	RM	RM
Balance b/f	526,068	508,411
Upkeep of office	2,793	1,873
Upkeep of office equipment	1,080	150
Wages and allowance - employment project support	3,921	150
Water and electricity	5,774	3,774
Website maintenance	296	296
	<u>539,932</u>	<u>514,654</u>

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**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

	Accumulated Fund RM
As at 01.01.2020	1,142,399
Net surplus for the financial year	19,048
As at 31.12.2020	<u>1,161,447</u>
Net surplus for the financial year	139,724
As at 31.12.2021	<u><u>1,301,171</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 2021**

	2021 RM	2020 RM
Receipts		
Membership fees	4,850	2,420
Sales - Employment project	70,354	53,578
Sales - Renewable solar electricity	2,812	4,012
Sales - T.Shirt	-	20
Sales - Patron project	14,850	2,440
Sales - Cafe	35,139	-
Donations - Employment Project	-	108,366
Donations - Gallery support	1,400	41,710
Donations - General	56,139	101,069
Donations - Staffs support	49,864	33,600
Donations - Startup project	19,919	13,189
Payroll subsidy	162,000	151,200
Career subsidy	2,120	6,000
Fixed deposit interest	3,535	5,016
Training related income	13,780	22,200
Others - Grant	243,840	-
	<u>680,602</u>	<u>544,820</u>
Less : Payments (Appendix II)	<u>(534,312)</u>	<u>(530,658)</u>
Surplus of receipts over payments	146,290	14,162
Cash and cash equivalents brought forward	<u>252,779</u>	<u>238,617</u>
Cash and cash equivalents carried forward	<u><u>399,069</u></u>	<u><u>252,779</u></u>

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**DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	RM	RM
Advertisement and promotional materials	3,598	206
Assessment and quit rent	1,375	1,335
Audit fee	1,000	1,000
Bank charges	100	297
Donation and gift	261	150
Employment project	48,906	68,264
EPF	45,313	42,055
Insurance	5,575	4,677
License fee	740	100
Medical fee	215	124
Membership and subscription fee	501	370
Office refreshment	1,593	2,246
Payment of deposits and prepayment	-	196
Payment of other receivables	-	-
Postage and courier	632	467
Printing and stationery	2,232	2,454
Purchase of computer and software	3,549	5,068
Purchase of furniture and fittings	-	3,987
Purchase of office equipment	7,518	29,769
Purchase of renovation	3,338	17,180
Realised loss on foreign exchange	-	61
Received of other receivables	-	169
Received of trade receivables	21,922	-
Salaries and bonus	348,510	321,361
Service tax	395	835
Service charge	293	44
SOCSO	6,158	5,908
Staff welfare	820	1,311
Stamp duty	30	50
Balance c/f	<u>504,574</u>	<u>509,684</u>

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**DETAILS OF PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021 – (cont'd)**

	2021	2020
	RM	RM
Balance b/f	504,574	509,684
Tax agent fee	800	800
Telephone charges	1,980	2,001
Training allowance	6,470	5,920
Training expenses	4,282	2,600
Travelling and accomodation	501	2,241
Upkeep of computer and software	83	601
Upkeep of motor vehicle	1,761	568
Upkeep of office	2,790	1,873
Upkeep of office equipment	1,080	150
Wages and allowance	3,921	150
Water and electricity	5,774	3,774
Website maintenance	296	296
	<u>534,312</u>	<u>530,658</u>

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**STATEMENT OF CASH FLOW
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	RM	RM
Cash flows from operating activities		
Net surplus / (deficit) for the year	139,724	19,028
Adjustments for :-		
Depreciation	41,885	40,365
Interest income	(3,535)	(5,016)
Gain on disposal of property, plant and equipment	-	(24)
Property, plant and equipment written-off	60	-
Operating surplus / (deficit) before working capital changes	178,134	54,353
Change in trade receivables	(21,922)	10,334
Change in other receivables	169	(169)
Change in deposits and prepayment	500	(196)
Change in accruals	279	803
Cash generated from / (used in) operating activities	157,160	65,125
Interest received	3,535	5,016
Net cash generated from / (used in) operating activities	160,695	70,141
Cash flows from investing activities		
Purchase of property, plant and equipment	(14,405)	(56,004)
Proceed from disposal of property, plant and equipment	-	25
Net cash generated from / (used in) investing activities	(14,405)	(55,979)
Net increase / (decrease) in cash and cash equivalents	146,290	14,162
Cash and cash equivalents as at 1st January	252,779	238,617
Cash and cash equivalents as at 31st December	399,069	252,779
Cash and cash equivalents comprise :-		
Fixed deposits	204,104	200,570
Bank balances	194,689	52,134
Cash in hand	276	75
	399,069	252,779

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2021**

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 2021**

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
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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 01.01.2021	Additions	Written off / Disposals	As at 31.12.2021
	RM	RM	RM	RM
Furniture and fittings	64,936	-	-	64,936
Office equipment	123,298	7,518	(100)	130,716
Signboard	2,324	-	-	2,324
Renovation	243,627	3,338	-	246,965
Freehold building	850,000	-	-	850,000
Computer and software	9,611	3,549	-	13,160
	1,293,796	14,405	(100)	1,308,101

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2021**

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

	----- Accumulated Depreciation -----			
	As at 01.01.2021	Charged for the year	Written off / Disposals	As at 31.12.2021
	RM	RM	RM	RM
Furniture and fittings	58,395	2,898	-	61,293
Office equipment	83,353	12,934	(40)	96,247
Signboard	1,694	210	-	1,904
Renovation	46,679	5,540	-	52,219
Freehold building	187,000	17,000	-	204,000
Computer and software	5,798	3,303	-	9,101
	<u>382,919</u>	<u>41,885</u>	<u>(40)</u>	<u>424,764</u>

	----- Carrying Amount -----	
	As at 01.01.2021	As at 31.12.2021
	RM	RM
Furniture and fittings	6,541	3,643
Office equipment	39,945	34,469
Signboard	630	420
Renovation	196,948	194,746
Freehold building	663,000	646,000
Computer and software	3,813	4,059
	<u>910,877</u>	<u>883,337</u>

4. OTHER PAYABLE AND ACCRUALS

	2021 RM	2020 RM
Non-trade		
Other payables	1,270	440
Accruals	2,709	3,260
Total current trade and other payables	<u>3,979</u>	<u>3,700</u>

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**NOTES TO THE FINANCIAL STATEMENTS
31ST DECEMBER 2021**

5. TAX EXPENSES

	2021	2020
	RM	RM
<u>Malaysia Income Tax</u>		
Current financial year's provision	-	20
Over provision of prior year's taxes	-	(20)

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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 2021 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 : **28 MAR 2022**

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 2021

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 2021**, 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 2021**, 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
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31ST DECEMBER 2021

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.

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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 2021

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


LOH YOON MING
Approval Number: 01425/10/2023 J
Chartered Accountants

Kuala Lumpur

Date : **28 MAR 2022**