
**PERTUBUHAN PROGRAM CERIA AL-I'TISAM
(AL-I'TISAM RELIEF PROGRAM ASSOCIATION)**

(Registered under the Societies Acts 1966)
(Society Registration No: PPM-014-10-08042013)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2018**

NAZIM & CO.
(AF 002304)
Chartered Accountants

PERTUBUHAN PROGRAM CERIA AL-I'TISAM
(AL-I'TISAM RELIEF PROGRAM ASSOCIATION)
(Registered under the Societies Act 1966)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

	Note	2018 RM	2017 RM
ASSETS			
NON-CURRENT ASSET			
Property, plant and equipment	4	97,723	40,846
CURRENT ASSET			
Other receivables	5	110,661	42,890
Deposit and prepayments	6	11,018	6,222
Cash and bank balances	7	462,411	327,337
		584,090	376,449
TOTAL ASSETS		681,813	417,295
FINANCE BY:			
ACCUMULATED FUNDS			
Balance as at 1 January		400,855	332,124
Net Surplus of income over expenditure during the year		177,192	68,731
Balance as at 31 December		578,047	400,855
CURRENT LIABILITIES			
Other payables and accruals	8	64,670	16,440
Current tax liabilities		31,891	-
Deferred tax liabilities	9	7,205	-
TOTAL LIABILITIES		103,766	16,440
TOTAL EQUITY AND LIABILITIES		681,813	417,295

The accompanying notes form an integral part of the financial statements.

**PERTUBUHAN PROGRAM CERIA AL-I'TISAM
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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 RM	2017 RM
INCOME	10	2,474,372	3,113,570
CHARITABLE EXPENDITURE	11	(2,062,270)	(2,879,628)
ADMINISTRATIVE AND OTHER OPERATING EXPENSES		<u>(195,814)</u>	<u>(165,211)</u>
SURPLUS OF INCOME OVER EXPENDITURE BEFORE TAX	12	216,288	68,731
TAXATION	13	<u>(39,096)</u>	<u>-</u>
SURPLUS OF INCOME OVER EXPENDITURE AFTER TAX		<u>177,192</u>	<u>68,731</u>

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PERTUBUHAN PROGRAM CERIA AL-I'TISAM
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STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Funds RM
As at 1 January 2017	332,124
Surplus for the year	<u>68,731</u>
As at 31 December 2017	400,855
Surplus for the year	<u>177,192</u>
As at 31 December 2018	<u><u>578,047</u></u>

The accompanying notes form an integral part of the financial statements.

PERTUBUHAN PROGRAM CERIA AL-I'TISAM
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus of income over expenditure before tax	216,288	68,731
Adjustment for:		
Depreciation	8,486	4,371
Fixed asset written off	5,745	-
Operating surplus before working capital changes	230,519	73,102
(Increase)/Decrease in other receivables	(67,771)	30,474
(Increase)/Decrease deposit and prepayments	(4,796)	928
Increase in other payables	48,228	1,259
Net cash flows from operating activities	<u>206,180</u>	<u>105,763</u>
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of property, plant and equipment	<u>(71,106)</u>	<u>(30,056)</u>
Net cash used in investing activity	<u>(71,106)</u>	<u>(30,056)</u>
Net increase in cash and cash equivalents	135,074	75,707
Cash and cash equivalents at beginning of the year	<u>327,337</u>	<u>251,630</u>
Cash and cash equivalents at ending of the year	<u>462,411</u>	<u>327,337</u>
Cash and cash equivalents comprise:		
Bank balances	462,404	327,330
Cash in hand	7	7
	<u>462,411</u>	<u>327,337</u>

PERTUBUHAN PROGRAM CERIA AL-I'TISAM
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1 GENERAL INFORMATION

Pertubuhan Program Ceria Al-I'tisam (Al-I'tisam Relief Program Association) is incorporated and domiciled in Malaysia. The principal activities of the Association are providing non-profit organisation, humanitarian and charitable body in Malaysia. There have been no significant changes in the nature of these principal activities during the financial year ended.

The Association is registered under the Societies Act 1966 and established in Malaysia.

The registered address and principal place of activity is located at No. 17, Jalan Opera D U2/D, Taman TTDI Jaya, 40150 Shah Alam, Selangor Darul Ehsan.

The financial statements of the Foundation are presented in the functional currency, which is the currency of the primary economic environment in which the entity operates.

2 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

The financial statements of the Association have been prepared in accordance with the requirement of the Malaysian Financial Reporting Standards ('MFRS'), International Financial Reporting Standards (IFRS's) and the requirements of the Societies Act 1966 in Malaysia.

The financial statements have been prepared under the historical cost convention except as disclosed in summary of significant accounting policies.

The preparation of financial statement in conformity with MFRS requires the use of certain critical accounting estimates and assumptions that affect the report amount of assets and liabilities and disclosure of contingent assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statement and the reported amount of income and expenses during the reported period. It also requires Trustees to exercise their judgment in the process of applying the Association's accounting policies. Although these estimates and judgement are based on the Trustee best knowledge of current events and actions, actual result may differ. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.2.

Amendments to accounting standards that are effective for the Association's financial year beginning on or after 1 January 2018 are as follows:

- MFRS 9: Financial Instrument
- MFRS 15: Revenue from Contracts with Customers

The above amendments to accounting standards and interpretations effective during the financial year do not have any significant impact to the financial result and position of the Association.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

2 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.2 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates, assumption concerning the future and judgements are made in the preparation of the financial statements. They affect the application of the Association's accounting policies, reported amounts of assets, liabilities, income and expenses and disclosure made. They are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

The key assumption concerning the future and other key sources of estimation or uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

i) Impairment Of Non-Financial Assets

The Association assesses whether its non-financial assets, which include property plant and equipment and intangible assets have any indicators for impairment at the end of the reporting date. When such indicators exist, the non-financial assets are impaired by evaluating the extent to which the recoverable amount of these assets are less than their cost. Method used to determine the recoverable amount includes evaluation of valuation reports and discounted cash flows. Significant judgment is required in the estimation of the present value of future cash flows generated by the assets, which involved uncertainties and are significantly affected by assumptions used and judgement made regarding estimates of future cash flows and discount rates. Change in assumptions could significantly affect the result of the Foundation's test for impairment of assets.

ii) Impairment Of Financial Assets

The impairment is established through an assessment of Expected Credit Loss ("ECL") based on available forward-looking information. This is determine based in the ageing profile, expected collection pattern individuals receivable balance, credit quality and credit losses incurred. Management carefully monitors the credit quality of receivable balances and makes estimates about the amount of credit losses that have been incurred at each financial statement reporting date. Any changes to the ageing profile, collection patterns, credit quality and credit losses can have an impact on the impairment recorded.

iii) Income Taxes

There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business. The Association recognises liabilities for expected tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of, these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

3 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the MFRSs and IFRSs and the provisions of the Societies Act 1966.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets. The principal accounting policies adopted are set out below:

3.1 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Foundation and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives.

	Rate
Air conditioner	10%
Computer and peripherals	10%
Furniture and fittings	10%
Motor Vehicles	10%
Office equipment	10%
Renovation	10%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any gain or loss arising from the derecognition of items of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amounts of the item, is recognised in profit or loss. Neither the sale proceeds nor any gain on disposal is classified as revenue.

3.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS

At each reporting date, the Association assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated.

When there is an indication that an asset may be impaired but it is not possible to estimate the recoverable amount of the individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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NOTES TO THE FINANCIAL STATEMENTS
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3 SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS (CONT'D)

The recoverable amount of an asset and a cash-generating unit is the higher of the fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset or a cash-generating unit is less than the carrying amount, an impairment loss is recognised to reduce the carrying amount to its recoverable amount. An impairment loss for a cash-generating unit is firstly allocated to reduce the carrying amount of any goodwill allocated to the cash-generating unit, and then, to the other non-current assets of the unit pro rata on the basis of the carrying amount of each appropriate asset in the cash-generating unit. Impairment loss is recognised immediately in profit or loss, unless the asset is carried at a revalued amount, in which case it is treated as a revaluation decrease.

The recoverable amount is the higher of an asset's or cash-generating unit's fair value less to sell, value in use and zero.

An impairment loss recognised in prior periods for an asset or the appropriate assets of a cash-generating unit is reversed when there has been a change in the estimates used to determine the asset's recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss, unless the asset is carried at revalued amount, in which case it is treated as a revaluation increase.

3.3 FINANCIAL ASSETS

Financial assets are recognised in the statement of financial position when the Association becomes a party to the contractual provisions of the instrument.

i) Initial Recognition

On initial recognition, financial assets are measured at transaction price, including transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

ii) Classification

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss ("FVTPL"), financial assets that are debt instruments measured at amortised cost, and financial assets through other comprehensive income ("FVOCI").

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

3 SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.3 FINANCIAL ASSETS (CONT'D)

iii) *Impairment Of Financial Assets*

At the end of each reporting period, the Association assesses on a forward-looking basis the Expected Credit Loss ("ECL") of financial assets that are debt instrument measured at amortised cost and FVOCI

iv) *Derecognition Of Financial Assets*

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Association transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in profit or loss in the period of the transfer.

3.4 FINANCIAL LIABILITIES

Financial liabilities are recognised in the statement of financial position when the Association becomes a party to the contractual provisions of the instrument.

i) *Initial Recognition*

On initial recognition, financial liabilities are measured at transaction price, including transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Association to the arrangement.

ii) *Classification*

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured and financial guarantees

iii) *Derecognition Of Financial Liabilities*

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in profit or loss.

3.5 CASH AND CASH EQUIVALENTS

For the purpose of statement of cash flow, cash and cash equivalents include cash at bank and cash in hand.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

3 SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.6 PROVISIONS

A provision is recognised when the Association has an obligation at the reporting date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The risks and uncertainties are taken into account in reaching the best estimate of a provision. When the effect of the time value of money is material, the amount recognised in respect of the provision is the present value of the expenditure expected to be required to settle the obligation.

3.7 REVENUE

Donation and Contribution

Revenue from donation and contribution is recognised on a receipt basis when payment are received.

3.8 INCOME TAX

Income tax comprises of current tax and deferred tax. Current tax and deferred tax are charged or credited to other comprehensive income or equity if the tax relates to items that are credited or charged directly to other comprehensive income or equity.

Current tax liabilities are measured based on the amounts expected to be paid, using the tax rates that have been enacted or substantially enacted by the reporting date.

Deferred tax is provided in full, using the liability method, on temporary differences which are the differences between the carrying amount in the financial statements and the corresponding tax base of an asset or liability at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilised. Deferred tax liabilities and assets are not recognised if the temporary differences arise from goodwill and for initial recognition of assets or liabilities that affect neither accounting profit nor taxable profit. Deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amounts of its assets and liabilities and are measured using the tax rates that have been enacted or substantially enacted by the reporting date.

The carrying amount of the deferred tax assets is reviewed at each reporting date, and the carrying amount is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the asset to be utilised. The reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

4 PROPERTY, PLANT AND EQUIPMENT

	As at 1 January 2018 RM	Addition RM	Write-off RM	As at 31 December 2018 RM
<u>Cost</u>				
Air conditioner	5,535	-	-	5,535
Computer and peripherals	15,977	25,450	(8,054)	33,373
Furniture and fittings	13,267	10,210	(1,896)	21,581
Motor vehicles	-	3,711	-	3,711
Office equipment	15,253	8,715	(1,089)	22,879
Renovation	3,146	23,020	-	26,166
	<u>53,178</u>	<u>71,106</u>	<u>(11,039)</u>	<u>113,245</u>

	As at 1 January 2018 RM	Charge for the year RM	Write-off RM	As at 31 December 2018 RM
<u>Accumulated Depreciation</u>				
Air conditioner	2,055	553	-	2,608
Computer and peripherals	5,544	3,209	(3,923)	4,830
Furniture and fittings	2,455	1,477	(873)	3,059
Motor vehicles	-	191	-	191
Office equipment	2,147	1,820	(498)	3,469
Renovation	131	1,234	-	1,365
	<u>12,332</u>	<u>8,484</u>	<u>(5,294)</u>	<u>15,522</u>

	2018 RM	2017 RM
<u>Carrying Amounts</u>		
Air conditioner	2,927	3,480
Computer and peripherals	28,543	10,433
Furniture and fittings	18,522	10,812
Motor vehicles	3,520	-
Office equipment	19,410	13,106
Renovation	24,801	3,015
	<u>97,723</u>	<u>40,846</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

4 PROPERTY, PLANT AND EQUIPMENT (CONT'D)

	As at 1 January 2017 RM	Addition RM	As at 31 December 2017 RM
<u>Cost</u>			
Air conditioner	4,035	1,500	5,535
Computer and peripherals	10,266	5,711	15,977
Furniture and fittings	3,812	9,455	13,267
Office equipment	5,009	10,244	15,253
Renovation	-	3,146	3,146
	23,122	30,056	53,178

	As at 1 January 2017 RM	Charge for the year RM	As at 31 December 2017 RM
<u>Accumulated Depreciation</u>			
Air conditioner	1,613	442	2,055
Computer and peripherals	4,003	1,541	5,544
Furniture and fittings	1,233	1,222	2,455
Office equipment	1,112	1,035	2,147
Renovation	-	131	131
	7,961	4,371	12,332

	2017 RM	2016 RM
<u>Carrying Amounts</u>		
Air conditioner	3,480	2,422
Computer and peripherals	10,433	6,263
Furniture and fittings	10,812	2,579
Office equipment	13,106	3,897
Renovation	3,015	-
	40,846	15,161

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

5 OTHER RECEIVABLES

	2018 RM	2017 RM
Other receivables	<u>110,661</u>	<u>42,890</u>

Other receivables represent advances for charitable projects expenses and staff loan.

6 DEPOSIT AND PREPAYMENTS

	2018 RM	2017 RM
Deposits	10,750	5,750
Prepayment	<u>268</u>	<u>472</u>
	<u>11,018</u>	<u>6,222</u>

7 CASH AND BANK BALANCES

The Association's cash management policy is to used cash and bank balances, money market instruments, bank overdraft and short-term trade financings to manage cash flows to ensure sufficient liquidity to meet the Association's obligations. The components of cash and bank balances consist of:

	2018 RM	2017 RM
Bank Islam Berhad	144,279	40,034
CIMB Islamic Bank Berhad	134,696	191,440
Maybank Islamic Berhad	183,429	95,856
Cash in hand	<u>7</u>	<u>7</u>
	<u>462,411</u>	<u>327,337</u>

8 OTHER PAYABLES AND ACCRUALS

	2018 RM	2017 RM
Other payables	56,305	10,115
Accruals	<u>8,365</u>	<u>6,325</u>
	<u>64,670</u>	<u>16,440</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018 (CONT'D)

12 SURPLUS OF INCOME OVER EXPENDITURE BEFORE TAX

12.1 DISCLOSURE ITEMS

	2018	2017
	RM	RM
This is stated after charging:		
Audit fee	5,500	5,800
Depreciation	8,486	4,371
Fixed assets written-off	5,745	-
Loss in foreign exchange	889	170
Rental office	21,866	19,511

12.2 EMPLOYMENT BENEFIT EXPENSES

	2018	2017
	RM	RM
EPF	5,999	3,505
Insurance	194	138
Medical	553	411
Other benefits	-	600
Salaries	44,430	26,821
Wages	1,500	18,169
Welfare	1,240	1,296

PERTUBUHAN PROGRAM CERIA AL-I'TISAM
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DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	RM	RM
-Transportation	6,014	12,769
-Travelling and accommodation	49,261	93,736
-Uniform	500	45
-Upkeep motor vehicles	103	-
-Upkeep of computer hardware and software	544	387
-Visa/Permit	1,301	5,210
	<u>134,885</u>	<u>184,498</u>
Staff cost		
-EPF	18,606	16,717
-Insurance	2,776	2,815
-Medical	1,607	945
-Other benefits	68,570	11,517
-Salary	151,976	198,010
-Wages	36,885	22,469
	<u>280,420</u>	<u>252,473</u>
TOTAL CHARITABLE EXPENDITURE	<u>2,062,270</u>	<u>2,879,628</u>
LESS: ADMINISTRATIVE AND OTHER OPERATING EXPENSES		
Employment expenses	53,916	50,940
Administration expenses	132,055	102,565
Other operating expenses	9,843	11,706
TOTAL ADMINISTRATIVE AND OTHER OPERATING EXPENSES	<u>(195,814)</u>	<u>(165,211)</u>
SURPLUS FOR THE YEAR	<u>216,288</u>	<u>68,731</u>

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

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ADMINISTRATIVE AND OTHER OPERATING EXPENSES
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	RM	RM
Other operating expenses		
Audit fee	5,500	5,800
Bank charges	4,343	5,549
Service tax	-	357
	<u>9,843</u>	<u>11,706</u>

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