

巴生中华总商会
**KLANG CHINESE CHAMBER OF
COMMERCE AND INDUSTRY**

FINANCIAL STATEMENTS
for the financial year ended 31 December 2012

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巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

STATEMENT BY THE COUNCIL

In the opinion of the Council, the financial statements set out on pages 4 to 28 are drawn up in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Chamber at 31 December 2012 and of its results and cash flows for the financial year ended on that date.

On behalf of the Council,



Dr. Leong Kai Hin AMN
President

24 APR 2013



See Hock Beng
Treasurer

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

Report on the Financial Statements

Introduction

We have audited the financial statements of Klang Chinese Chamber Of Commerce And Industry which comprise the statements of financial position as at 31 December 2012 of the Chamber, and the statement of profit or loss and other comprehensive income and statement of cash flows of the Chamber for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 4 to 28.

Council Members' Responsibility for the Financial Statements

The council members of the Chamber are responsible for the preparation of financial statements so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards. The council members are also responsible for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the council members, 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Chamber as of 31 December 2012 and of its financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards and International Financial Reporting Standards.

Other Matters

As stated in Note 2.1 to the financial statements, Klang Chinese Chamber of Commerce and Industry adopted Malaysian Financial Reporting Standards on 1 January 2012 with a transition date of 1 January 2011. These standards were applied retrospectively by council members to the comparative information in these financial statements, including the statements of financial position as at 31 December 2011 and 1 January 2011, and the statement of profit or loss and other comprehensive income and statement of cash flows for the financial year ended 31 December 2011 and its related disclosures. We were not engaged to report on the comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Chamber for the financial year ended 31 December 2012 have, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 January 2012 do not contain misstatements that materially affect the financial position of the Chamber as of 31 December 2012 and financial performance and cash flows for the financial year then ended.



Crowe Horwath
Firm No : AF 1018
Chartered Accountants

24 APR 2013

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

STATEMENTS OF FINANCIAL POSITION AT 31 DECEMBER 2012

截至 2012 年 12 月 31 日止财务状况表

	NOTE	31.12.2012 RM	31.12.2011 RM	1.1.2011 RM
ASSETS 资产				
NON-CURRENT ASSETS 非流动资产				
Property and equipment 产业与设备	4	447,836	532,600	553,025
Quoted investments 股份投资	5	1,503	1,503	1,503
		<u>449,339</u>	<u>534,103</u>	<u>554,528</u>
CURRENT ASSETS 流动资产				
Other receivables, deposits and prepayments 其他应收款项, 押金和预付	6	49,255	22,184	19,123
Tax refundable 可收回税款		821	559	-
Fixed deposits with a licensed bank 定期存款	7	988,230	947,796	923,373
Cash and bank balances 现金及银行存款		95,834	61,099	27,984
		<u>1,134,140</u>	<u>1,031,638</u>	<u>970,480</u>
TOTAL ASSETS 总资产		<u>1,583,479</u>	<u>1,565,741</u>	<u>1,525,008</u>
ACCUMULATED FUNDS AND LIABILITY 累积基金及负债				
ACCUMULATED FUNDS 累积基金				
Accumulated surplus 累积盈余	8	94,217	232,475	288,388
Building fund 建筑基金	9	784,729	784,729	432,145
Education fund 教育基金	10	609,872	489,672	786,128
Welfare fund 福利基金	11	32,621	41,621	6,573
		<u>1,521,439</u>	<u>1,548,497</u>	<u>1,513,234</u>
TOTAL ACCUMULATED FUNDS 总累积基金		<u>1,521,439</u>	<u>1,548,497</u>	<u>1,513,234</u>
CURRENT LIABILITIES 流动负债				
Other payables and accruals 其他应付款项	12	62,040	17,244	7,748
Provision for taxation 税务		-	-	4,026
		<u>62,040</u>	<u>17,244</u>	<u>11,774</u>
TOTAL LIABILITY 总负债		<u>62,040</u>	<u>17,244</u>	<u>11,774</u>
TOTAL ACCUMULATED FUNDS AND LIABILITY 总累积基金及负债		<u>1,583,479</u>	<u>1,565,741</u>	<u>1,525,008</u>

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2012 全年收支平衡表

	2012 RM	2011 RM
INCOME 收入		
Annual subscription 会员年捐	16,700	22,600
Certificate of Origin Endorsement fee 产地签证	80,327	89,635
Commission 佣金	1,596	3,084
Donation 捐款	9,520	-
Dividend income 股息收入	319	319
Entrance fee 入会费	1,520	1,240
Fixed deposit interest income 定期存款利息	13,818	9,959
Life members' subscription 永久会员会费	57,000	30,000
Other income 其他收入	1,436	4,672
Surplus from other activities/seminars 活动/讲座会之盈余	100,931	105,243
	283,167	266,752
LESS: EXPENDITURE 开销		
Accounting fee 会计费	8,400	8,400
Annual subscription fee to an association 社团年会费	4,480	4,000
Audit fee 审计费	4,250	2,500
Bank charges 银行费用	274	265
Congratulations and condolences 贺词与挽词	5,208	9,344
Consultancy fee 网站顾问费	-	15,000
Compound 罚款	-	500
Depreciation of property and equipment 固定资产折旧	97,379	26,584
Electricity and water 电费及水费	12,057	10,042
Employees Provident Fund and SOCSO 公积金及社会保险	22,188	18,315
General expenses 杂费	731	1,962
Gift and donation 捐款	1,500	4,500
Insurance 保险	4,147	3,933
ISO Certificate audit 稽查	3,870	3,133
Licence fee 执照费	297	297
Medical fee 医药费	763	1,094
Newspapers and periodicals 报费与杂志费	2,231	2,181
Office cleaning 办公室清洁费	4,200	4,200
Postage and courier 邮寄费	2,194	3,209
Printing and stationery 印刷费及文具	23,289	23,912
Quit rent and assessment 地税及门牌税	3,557	5,143
Refreshment 茶点	651	791
Balance carried forward 开销结转	201,666	149,305

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012 (CONT'D)

2012 全年收支平衡表 (延续)

	NOTE	2012 RM	2011 RM
Balance brought forward 开销结转		201,666	149,305
Salaries and overtime 薪金及加时津贴		174,218	142,915
Special subscription fee to other chambers 特别年捐		10,000	10,000
Tax fee 税务服务费		700	700
Telephone charges 电话费		11,662	10,095
Travelling expenses 交通费		1,873	2,323
Training expenses 培训费		120	-
Upkeep of computer 电脑维修		2,419	570
Upkeep of office equipment 办公室设备维修		3,790	3,995
Upkeep of building 会所维修		3,773	600
Upkeep of office 办公室维修		1,126	238
Web page design 网络设计		6,800	-
		<u>418,147</u>	<u>320,741</u>
DEFICIT BEFORE TAXATION 税前亏损		(134,980)	(53,989)
INCOME TAX EXPENSE 税务	13	<u>(3,278)</u>	<u>(1,923)</u>
DEFICIT FOR THE FINANCIAL YEAR 年度亏损		<u>(138,258)</u>	<u>(55,912)</u>

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2012 全年现金流量表

	2012 RM	2011 RM
RECEIPTS 收入		
Annual subscription 会员年捐	16,700	22,600
Certificate of Origin Endorsement fee 产地签证	80,327	89,635
Commission 佣金	1,596	3,084
Dividend received 股息收入	319	319
Donation 捐款	9,520	-
Entrance fee 入会费	1,520	1,240
Fixed deposit interest received 定期存款利息	13,818	9,959
Life members' subscription 永久会员会费	57,000	30,000
Net increase in other payables 其他应付款项净收入	44,796	6,996
Net increase in Building Fund 建筑基金净收入	-	3,601
Net increase in Education Fund 教育基金净收入	120,200	52,527
Net increase in Welfare Fund 福利基金净收入	-	35,048
Other income 其他收入	1,436	4,672
Surplus from other activities/seminars 活动/讲座会之盈余	100,931	105,243
	448,163	364,924
LESS: PAYMENTS 支出		
Accounting fee 会计费	8,400	8,400
Annual subscription fee to an association 社团年会费	14,480	14,000
Audit fee	4,250	-
Bank charges 银行费	274	265
Compound 罚款	-	500
Congratulations and condolences 贺词与挽词	5,208	9,344
Consultancy fee 网站顾问费	-	15,000
Electricity and water 电费及水费	12,057	10,042
Employees Provident Fund and SOCSO 公积金及社会保险	22,188	18,315
General and sundry expenses 杂费	731	1,962
Gift and donation 捐款	1,500	4,500
Insurance 保险	4,147	3,933
ISO Certificate audit 稽查	3,870	3,133
Licence fee 执照费	297	297
Medical fee 医药费	763	1,094
Net increase in other receivables 其他应收款项净支出	27,071	3,061
Net decrease in Welfare Fund 福利基金净支出	9,000	-
Newspaper and periodicals 报费与杂志费	2,231	2,181
Office cleaning 办公室清洁费	4,200	4,200
Postage and courier 邮寄费	2,194	3,209
	122,861	103,436
Balance carried forward 支出结转		

STATEMENT OF CASH FLOWS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012 (CONT'D)

2012 全年现金流量表 (延续)

	2012 RM	2011 RM
Balance brought forward 支出结转	122,861	103,436
Printing and stationery 印刷费及文具	23,289	23,912
Purchase of equipment 购买设备	12,615	6,159
Quit rent and assessment 地税及门牌税	3,557	5,143
Refreshment 茶点	651	791
Salaries and overtime 薪金及加时津贴	174,218	142,915
Tax fee 税务服务费	700	700
Income tax paid 已付税务	3,540	6,509
Telephone charges 电话费	11,662	10,095
Travelling expenses 交通费	1,873	2,323
Training expenses 培训费	120	-
Upkeep of computer 电脑维修	2,419	570
Upkeep of office equipment 办公室设备维修	3,790	3,995
Upkeep of building 会所维修	3,773	600
Upkeep of office 办公室维修	1,126	238
Web page design 网络设计	6,800	-
	372,994	307,386
SURPLUS OF RECEIPTS OVER PAYMENTS 扣除开支后收入增加净额	75,169	57,538
CASH AND CASH EQUIVALENTS AS AT BEGINNING OF THE FINANCIAL YEAR 承年初现金及现金同等款项	1,008,895	951,357
CASH AND CASH EQUIVALENTS AS AT END OF THE FINANCIAL YEAR 承年终现金及现金同等款项	1,084,064	1,008,895

Cash and cash equivalents as at end of the financial year comprise the following:-

	2012 RM	2011 RM
Fixed deposits with a licensed bank 定期存款	988,230	947,796
Cash and bank balances 现金及银行存款	95,834	61,099
	1,084,064	1,008,895

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

1. GENERAL INFORMATION

The Chamber is registered under the Societies Act, 1966 and is domiciled in Malaysia.

The registered address and principal place of meeting of the Chamber is at 42A, Lebuhr Enggang, 41150 Klang, Selangor.

The financial statements are presented in Ringgit Malaysia, which is also the Chamber's functional currency.

2. BASIS OF PREPARATION

The financial statements of the Chamber are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under significant accounting policies, and in compliance with Malaysian Financial Reporting Standards ("MFRS") and International Financial Reporting Standards.

- 2.1 These are the Chamber's first set of financial statements prepared in accordance with MFRSs, which are also in line with International Financial Reporting Standards as issued by the International Accounting Standards Board.

In the previous financial year, the financial statements of the Chamber were prepared in accordance with Financial Reporting Standards ("FRSs"). There were no material financial impacts on the transition from FRSs to MFRSs.

- 2.2 The Chamber has not applied in advance the following accounting standards and interpretations (including the consequential amendments) that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the current financial year:-

MFRSs and IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 9 Financial Instruments	1 January 2015
MFRS 10 Consolidated Financial Statements	1 January 2013

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

2. BASIS OF PREPARATION (CONT'D)

2.2 MFRSs and IC Interpretations (Including The Consequential Amendments) (Cont'd)	Effective Date
MFRS 11 Joint Arrangements	1 January 2013
MFRS 12 Disclosure of Interests in Other Entities	1 January 2013
MFRS 13 Fair Value Measurement	1 January 2013
MFRS 119 Employee Benefits	1 January 2013
MFRS 127 Separate Financial Statements	1 January 2013
MFRS 128 Investments in Associates and Joint Ventures	1 January 2013
Amendments to MFRS 1: Government Loans	1 January 2013
Amendments to MFRS 7: Disclosures - Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 9: Mandatory Effective Date of MFRS 9 and Transition Disclosures	1 January 2015
Amendments to MFRS 10, MFRS 11 and MFRS 12: Transition Guidance	1 January 2013
Amendments to MFRS 10, MFRS 12 and MFRS 127: Investment Entities	1 January 2014
Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income	1 July 2012

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. BASIS OF PREPARATION (CONT'D)

2.2 MFRSs and IC Interpretations (Including The Consequential Amendments) (Cont'd)	Effective Date
Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities	1 January 2014
IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
Annual Improvements to MFRSs 2009 - 2011 Cycle	1 January 2013

The above accounting standards and interpretations (including the consequential amendments) are not relevant to the Chamber's operations except as follows:-

MFRS 9 & Amendments to MFRS 9: Mandatory Effective Date of MFRS 9 and Transition Disclosures

MFRS 9 replaces the parts of MFRS 139 that relate to the classification and measurement of financial instruments. MFRS 9 divides all financial assets into 2 categories - those measured at amortised cost and those measured at fair value, based on the entity's business model for managing its financial assets and the contractual cash flow characteristics of the instruments. For financial liabilities, the standard retains most of the MFRS 139 requirement. An entity choosing to measure a financial liability at fair value will present the portion of the change in its fair value due to changes in the entity's own credit risk in other comprehensive income rather than within profit or loss. There will be no financial impact on the financial statements of the Chamber upon its initial application but may impact its future disclosures.

MFRS 13

MFRS 13 defines fair value, provides guidance on how to determine fair value and requires disclosures about fair value measurements. The scope of MFRS 13 is broad; it applies to both financial instrument items and non-financial instrument items for which other MFRSs require or permit fair value measurements and disclosures about fair value measurements, except in specified circumstances. In general, the disclosure requirements in MFRS 13 are more extensive than those required in the current standards and therefore there will be no financial impact on the financial statements of the Chamber upon its initial application but may impact its future disclosures.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

2. BASIS OF PREPARATION (CONT'D)

2.2 Amendments to MFRS 7: Disclosures - Offsetting Financial Assets and Financial Liabilities

The amendments to MFRS 7 (Disclosures - Offsetting Financial Assets and Financial Liabilities) require disclosures that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. There will be no financial impact on the financial statements of the Chamber upon its initial application but may impact its future disclosures.

Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

The amendments to MFRS 101 retain the option to present profit or loss and other comprehensive income in either a single statement or in two separate but consecutive statements. In addition, items presented in other comprehensive income section are to be grouped based on whether they are potentially re-classifiable to profit or loss subsequently i.e. those that might be reclassified and those that will not be reclassified. Income tax on items of other comprehensive income is required to be allocated on the same basis. There will be no financial impact on the financial statements of the Chamber upon its initial application.

Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities

The amendments to MFRS 132 provide the application guidance for criteria to offset financial assets and financial liabilities. There will be no financial impact on the financial statements of the Chamber upon its initial application but may impact its future disclosures.

Annual Improvements to MFRSs 2009 - 2011 Cycle

The Annual Improvements to MFRSs 2009 - 2011 Cycle contain amendments to MFRS 1, MFRS 101, MFRS 116, MFRS 132 and MFRS 134. These amendments are expected to have no material impact on the financial statements of the Chamber upon their initial application but may impact its future disclosures.

3. SIGNIFICANT ACCOUNTING POLICIES

(a) Critical Accounting Estimates And Judgements

Estimates and judgements are continually evaluated by the council members and council and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and judgements that affect the application of the Chamber's accounting policies and disclosures, and have a significant risk of causing a material adjustment to the carrying amounts of assets, liabilities, income and expenses are discussed below:-

(i) *Depreciation of Property and Equipment*

The estimates for the residual values, useful lives and related depreciation charges for the property and equipment are based on commercial and production factors which could change significantly as a result of technical innovations and competitors' actions in response to the market conditions. The Chamber reviews annually the estimated useful lives and residual values of property and equipment based on factors such as business plan and strategies, expected level of usage, future, technological developments and market prices. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

(ii) *Income Taxes*

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Chamber recognises tax liabilities based on its understanding of the prevailing tax laws and estimates of whether such taxes will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax and deferred tax provisions in the year in which such determination is made.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(a) Critical Accounting Estimates And Judgements (Cont'd)

(iii) *Impairment of Non-Financial Assets*

When the recoverable amount of an asset is determined based on the estimate of the value-in-use of the cash-generating unit to which the asset is allocated, the council is required to make an estimate of the expected future cash flows from the cash-generating unit and also to apply a suitable discount rate in order to determine the present value of those cash flows.

(iv) *Impairment of Other Receivables*

An impairment loss is recognised when there is objective evidence that a financial asset is impaired. Council specifically reviews its loan and receivables financial assets and analyses historical bad debts, customer concentrations, customer creditworthiness, current economic trends and changes in the customer payment terms when making a judgment to evaluate the adequacy of the allowance for impairment losses. Where there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics. If the expectation is different from the estimation, such difference will impact the carrying value of receivables.

(v) *Fair Value Estimates for Certain Financial Assets and Liabilities*

The Chamber carries certain financial assets and liabilities at fair value, which requires extensive use of accounting estimates and judgement. While significant components of fair value measurement were determined using verifiable objective evidence, the amount of changes in fair value would differ if the Chamber uses different valuation methodologies. Any changes in fair value of these assets and liabilities would affect profit and/or equity.

(b) Financial Instruments

Financial instruments are recognised in the statement of financial position when the Chamber has become a party to the contractual provisions of the instruments.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Financial Instruments (Cont'd)

Financial instruments are classified as liabilities or equity in accordance with the substance of the contractual arrangement. Interest, dividends, gains and losses relating to a financial instrument classified as a liability, are reported as an expense or income. Distributions to holders of financial instruments classified as equity are charged directly to equity.

Financial instruments are offset when the Chamber has a legally enforceable right to offset and intends to settle either on a net basis or to realise the asset and settle the liability simultaneously.

A financial instrument is recognised initially, at its fair value plus, in the case of a financial instrument not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial instrument.

Financial instruments recognised in the statement of financial position are disclosed in the individual policy statement associated with each item.

(i) Financial Assets

On initial recognition, financial assets are classified as either financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets, as appropriate.

- *Financial Assets at Fair Value Through Profit or Loss*

As at the end of the reporting period, there were no financial assets classified under this category.

- *Loans and Receivables Financial Assets*

Other receivables that have fixed or determinable payments that are not quoted in an active market are classified as loans and receivables financial assets. Loans and receivables financial assets are measured at amortised cost using the effective interest method, less any impairment loss. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Financial Instruments (Cont'd)

(i) Financial Assets (Cont'd)

- *Available-for-sale Financial Assets*

Available-for-sale financial assets are non-derivative financial assets that are designated in this category or are not classified in any of the other categories.

After initial recognition, available-for-sale financial assets are remeasured to their fair values at the end of each reporting period. Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in the fair value reserve, with the exception of impairment losses. On derecognition, the cumulative gain or loss previously accumulated in the fair value reserve is reclassified from equity into profit or loss.

Dividends on available-for-sale equity instruments are recognised in profit or loss when the Chamber's right to receive payments is established.

Investments in equity instruments whose fair value cannot be reliably measured are measured at cost less accumulated impairment losses, if any.

(ii) Financial Liabilities

All financial liabilities are initially at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method other than those categorised as fair value through profit or loss.

Fair value through profit or loss category comprises financial liabilities that are either held for trading or are designated to eliminate or significantly reduce a measurement or recognition inconsistency that would otherwise arise. Derivatives are also classified as held for trading unless they are designated as hedges.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) Property and Equipment

Property and equipment, other than freehold land, are stated at cost less accumulated depreciation and impairment losses, if any. Freehold land is stated at cost less impairment losses, if any, and is not depreciated.

Depreciation is calculated under the straight-line method to write off the depreciable amount of the assets over their estimated useful lives. Depreciation of an asset does not cease when the asset becomes idle or is retired from active use unless the asset is fully depreciated. The principal annual rates used for this purpose are:-

Building	2%
Computers	40%
Furniture and fittings	10%
Office equipment	10%

The depreciation method, useful life and residual values are reviewed, and adjusted if appropriate, at the end of each reporting period to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of the plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when the cost is incurred and it is probable that the future economic benefits associated with the asset will flow to the Chamber and the cost of the asset can be measured reliably. The carrying amount of parts that are replaced is derecognised. The costs of the day-to-day servicing of property and equipment are recognised in profit or loss as incurred. Cost also comprises the initial estimate of dismantling and removing the asset and restoring the site on which it is located for which the Chamber is obligated to incur when the asset is acquired, if applicable.

An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising from derecognition of the asset is recognised in profit or loss.

Fully depreciated equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these equipment.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Impairment

(i) Impairment of Financial Assets

All financial assets (other than those categorised at fair value through profit or loss), are assessed at the end of each reporting period whether there is any objective evidence of impairment as a result of one or more events having an impact on the estimated future cash flows of the asset.

An impairment loss in respect of held-to-maturity investments and loans and receivables financial assets is recognised in profit or loss and is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

(ii) Impairment of Non-Financial Assets

The carrying values of assets, other than those to which MFRS 136 - Impairment of Assets does not apply, are reviewed at the end of each reporting period for impairment when there is an indication that the assets might be impaired. Impairment is measured by comparing the carrying values of the assets with their recoverable amounts. The recoverable amount of the assets is the higher of the assets' fair value less costs to sell and their value-in-use, which is measured by reference to discounted future cash flow.

An impairment loss is recognised in profit or loss immediately. When change in the estimates used to determine the recoverable amount, a subsequent increase in the recoverable amount of an asset is treated as a reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in profit or loss immediately.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Income Taxes

Income taxes for the financial year comprise current and deferred tax.

Current tax is the expected amount of income taxes payable in respect of the taxable profit for the financial year and is measured using the tax rates that have been enacted or substantively enacted at the end of the reporting period.

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences other than those that arise from the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax assets are recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences, unused tax losses and unused tax credits can be utilised. The carrying amounts of deferred tax assets are reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient future taxable profits will be available to allow all or part of the deferred tax assets to be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled, based on the tax rates that have been enacted or substantively enacted at the end of the reporting period.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when the deferred income taxes relate to the same taxation authority.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transactions either in other comprehensive income or directly in equity.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, bank balances, demand deposits, deposits pledged with financial institutions, bank overdrafts and short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(g) Employee Benefits

(i) Short-term Benefits

Wages, salaries, paid annual leave, bonuses, and non-monetary benefits are accrued in the period in which the associated services are rendered by employees of the Chamber.

(ii) Defined Contribution Plans

The Chamber's contributions to defined contribution plans are charged to the income statement in the period to which they relate. Once the contributions have been paid, the Chamber has no further liability in respect of the defined contribution plans.

(h) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits associated with the transaction will flow to the Chamber, and the amount of revenue and the cost incurred or to be incurred in respect of the transaction can be reliably measured and specific recognition criteria have been met for each of the Chamber's activities as follow:-

(i) Services

Revenue is recognised upon the rendering of services and when the outcome of the transaction can be estimated reliably. In the event the outcome of the transaction could not be estimated reliably, revenue is recognised to the extent of the expenses incurred that are recoverable.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**(h) Revenue Recognition (Cont'd)****(ii) Fee Income**

Fee income from subscription is recognised on receipt basis.

(iii) Interest Income

Interest income is recognised on an accrual basis using the effective interest method.

(iv) Dividend Income

Dividend income from investment is recognised when the right to receive dividend payment is established.

4. PROPERTY AND EQUIPMENT

NET CARRYING AMOUNT	AT 1.1.2012 RM	ADDITIONS RM	DEPRECIATION CHARGE RM	AT 31.12.2012 RM
Freehold land	145,395	-	-	145,395
Building	290,790	-	(69,790)	221,000
Computers	2,952	7,480	(4,692)	5,740
Furniture and fittings	24,289	-	(7,490)	16,799
Office equipment	69,174	5,135	(15,407)	58,902
Total	532,600	12,615	(97,379)	447,836

NET CARRYING AMOUNT	AT 1.1.2011 RM	ADDITIONS RM	DEPRECIATION CHARGE RM	AT 31.12.2011 RM
Freehold land	145,395	-	-	145,395
Building	290,790	-	-	290,790
Computers	2,135	4,760	(3,943)	2,952
Furniture and fittings	31,780	-	(7,491)	24,289
Office equipment	82,925	1,399	(15,150)	69,174
Total	553,025	6,159	(26,584)	532,600

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

4. PROPERTY AND EQUIPMENT (CONT'D)

	COST RM	ACCUMULATED DEPRECIATION RM	NET CARRYING AMOUNT RM
At 31.12.2012			
Freehold land	145,395	-	145,395
Building	290,790	(69,790)	221,000
Computers	53,845	(48,105)	5,740
Furniture and fittings	74,908	(58,109)	16,799
Office equipment	156,636	(97,734)	58,902
Renovation	143,437	(143,437)	-
	<u>865,011</u>	<u>(417,175)</u>	<u>447,836</u>
At 31.12.2011			
Freehold land	145,395	-	145,395
Building	290,790	-	290,790
Computers	46,365	(43,413)	2,952
Furniture and fittings	74,908	(50,619)	24,289
Office equipment	151,501	(82,327)	69,174
Renovation	143,437	(143,437)	-
	<u>852,396</u>	<u>(319,796)</u>	<u>532,600</u>

5. QUOTED INVESTMENTS

	2012 RM	2011 RM
Investment in quoted shares, at cost	<u>1,503</u>	<u>1,503</u>
Market value as at 31 December	<u>7,596</u>	<u>8,661</u>

6. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

Other receivables	27,703	7,500
Deposits	6,067	6,040
Prepayments	15,485	8,644
	<u>49,255</u>	<u>22,184</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

7. FIXED DEPOSIT WITH A LICENSED BANK

The interest rate of the fixed deposits at the end of the reporting period ranged from 3.0% to 3.6% (2011 - 3.0% to 3.6%) per annum. The fixed deposits have maturity periods ranging from 1 month to 12 months (2011 - 1 month to 2 months).

8. ACCUMULATED SURPLUS

	2012 RM	2011 RM
At 1 January	232,475	288,387
Deficit for the financial year	(138,258)	(55,912)
At 31 December	<u>94,217</u>	<u>232,475</u>

9. BUILDING FUND

Building fund	<u>784,729</u>	<u>784,729</u>
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The building fund is in respect of donations received for the construction of the building of the Chamber.

10. EDUCATION FUND

	2012 RM	2011 RM
At 1 January	489,672	437,145
Add: Received during the financial year	170,000	106,327
	<u>659,672</u>	<u>543,472</u>
Less: Utilised during the financial year	49,800	53,800
	<u>609,872</u>	<u>489,672</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

13. INCOME TAX EXPENSE (CONT'D)

A reconciliation of income tax expense applicable to the deficit before taxation at the statutory tax rate to income tax expense at the effective tax rate of the Chamber is as follows:-

	2012 RM	2011 RM
Deficit before taxation	(134,980)	(53,989)
Tax at the statutory tax rate of 7% (2011 - 19%)	(9,449)	(10,259)
Tax effects of:-		
Non-deductible expenses	7,386	9,809
Underprovision in the previous financial year:		
- income tax	2,086	-
Differential in tax rate	3,255	2,373
Income tax expense for the financial year	3,278	1,923

14. FINANCIAL INSTRUMENTS

The Chamber's financial risk management policy seeks to ensure that adequate financial resources are available for the development of the Chamber's business whilst managing its market risks (including foreign currency risk, interest rate risk and equity price risk), credit risk and liquidity risk.

(a) Financial Risk Management Policies

The policies in respect of the major areas of treasury activity are as follows:-

(i) Market Risks*(i) Foreign Currency Risk*

The Chamber does not have any transactions or balances dominated in foreign currencies and hence are not exposed to currency risk.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012**

14. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(i) Market Risks (Cont'd)

(ii) Interest Rate Risk

The Chamber does not have any interest-bearing borrowings or fixed deposits and hence is not exposed to interest rate risk.

Surplus funds are placed with reputable financial institutions at the most favourable interest rates.

(iii) Equity Price Risk

The Chamber's principal exposure to equity price risk arises mainly from changes in quoted investment prices. The exposure to equity price risk of the Chamber is not material and hence, sensitivity analysis is not presented.

(ii) Credit Risk

The Chamber does not have any significant exposure to credit risks or the risk of counterparties defaulting as the receivables are only in respect of other receivables, deposits and prepayments at the end of the reporting period.

(iii) Liquidity Risk

In the management of liquidity risk, the Chamber monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Chamber's operations and mitigate the effects of fluctuations in cash flows.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

14. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(iii) Liquidity Risk (Cont'd)

The following table sets out the maturity profile of the financial liabilities as at the end of the reporting period based on contractual undiscounted cash flows (including interest payment computed based on the rate at the end of the reporting period):-

	CARRYING AMOUNT RM	CONTRACTUAL UNDISCOUNTED CASH FLOWS RM	WITHIN 1 YEAR RM
2012			
Other payables and accruals	62,040	62,040	62,040
2011			
Other payables and accruals	17,244	17,244	17,244

(b) Classification of Financial Instruments

	2012 RM	2011 RM
Financial Assets		
<u>Loans and receivables financial assets</u>		
Other receivables, deposits and prepayments	49,255	22,184
Fixed deposits with a licensed bank	988,230	947,796
Cash and bank balances	95,834	61,099
	<u>1,133,319</u>	<u>1,031,079</u>
Financial Liabilities		
<u>Other financial liabilities</u>		
Other payables and accruals	62,040	17,244

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2012

14. FINANCIAL INSTRUMENTS (CONT'D)

(c) Fair Values of Financial Instruments

The carrying amounts of the financial assets and financial liabilities reported in the financial statements approximated their fair values.

The methods used in determining the fair values of the financial assets and financial liabilities maturing within the next 12 months approximated their fair values due to the relatively short-term maturity of the financial instruments.

(d) Fair Value Hierarchy

As at 31 December 2012, there were no financial instruments carried at fair values.

15. AUTHORISATION FOR ISSUE OF FINANCIAL STATEMENTS

The financial statements were authorised for issue by the Council on 18 March 2013.

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

**SURPLUS/(DEFICIT) FROM OTHER ACTIVITIES/SEMINARS
FOR THE FINANCIAL YEAR FROM 1 JANUARY 2012
TO 31 DECEMBER 2012**

		2012 RM
1. Youth Committees Lunch Meeting	青年组交流午宴	(495)
2. KCCCI Bulletin 36	会讯第 36 期	(11,254)
3. KCCCI SHRDC Joint Training	本会与雪兰莪人力资源 发展中心合作事宜	1,224
4. KCCCI Bulletin 37	会讯第 37 期	7,388
5. SME's Financial Assistance and	中小型企业融资便利	710
6. Retail and Franchises Seminar	"连锁创蓝天"讲座会与 展览会	2,284
7. Annual General Meeting 2012-2015	常年会员大会	(16,967)
8. Selangor Historical Tour Program 2012	雪兰莪历史华商之旅 资源发展中心合作	(750)
9. The Briefing of overseas Youth Technical Training Course	海青班说明会	(2,000)
10. PP-PPT Tyre	在职技工能力鉴定	1,350
11. PP-PPT Electronic	在职技工能力鉴定	1,600
12. KCCCI Trade and Investment Mission to Beijing and Tianjin	赴北京及天津华侨 华科技创新考察团	2,520
13. 38 th Klang Musiz	第三十八届巴生歌乐节 联办团体之一	(1,200)
14. Visit by MBA students for Norton University Cambodia		(80)
15. Cloud CRM Seminar	云端客户管理系统	(38)
16. KCCCI Brainstorming Workshop	脑力激荡工作坊	(2,809)
17. KCCCI visit Malaysia Business Council Chairman Tan Sri Ong Ka Ting	拜访马中商务理事会主席 丹斯里黄家定	(80)
18. Visit by government delegation of Foreign Affairs of Urumqi Municipal	接待乌鲁木齐人民政府外事 办公室代表团	(75)
19. KCCCI Trade and Investment Mission to Yangon and Mandalay, Myanmar	赴缅甸仰光及曼德勒贸易 及投资考察团	1,789
20. DVD Learning Exchange – Effective Communication	[余世维博士-有效沟通] DVD 观赏学习交流会	628
21. 1 st Formation of Profit Club	赢利俱乐部	247
Balance carried forward 移后页		(16,008)

This statement is prepared for management purposes only and does not form part of the audited financial statements of the Company.

巴生中华总商会

KLANG CHINESE CHAMBER OF COMMERCE AND INDUSTRY

**SURPLUS/(DEFICIT) FROM OTHER ACTIVITIES/SEMINARS
FOR THE FINANCIAL YEAR FROM 1 JANUARY 2012
TO 31 DECEMBER 2012**

		2012 RM
Balance brought forward 乘前页		(16,008)
22. Creative and Innovation 2012 National Roadshow by Taiwan Overseas Compatriot Affairs Commission	台湾侨务委员会经贸巡回讲座	473
23. PP-PPT	在职技工能力鉴定	400
24. Budget Talk 2013	2013 年财政预算案对经济， 股事及税务的影响讲座会	571
25. Lawatan Kepada Ketua Polis Daerah Klang Utara	拜访巴生北区警长	(75)
26. KCCCI visit CB Industrial Product Holding Berhad	参观 CB Industrial Product Holding Berhad	(75)
27. Visit KLIA 2	参观 KLIA 2	(75)
28. Successful Entrepreneur Seminar (6) Dato Lim Seng Kok	企业经营分享(6) 拿督林成国	675
29. KCCCI visit High Commission of The Republic of Singapore	拜访新加坡大使馆	(95)
30. Women Entrepreneur Camp	女企业家组生活营	733
31. KCCCI Trade and Investment Mission to Yiwu, China	巴生中华总商会 义务考察团说明会	7,860
32. YES: Branding your future seminar	青年创业讲座会-品牌 您的未来	8,993
33. Signing MOU with Dong Jiao Zong New Era College-Press Conference	与董教总新纪元学院合作意向 新闻发布会	(495)
34. Road Survival Program	道路安全求生讲座会	(190)
35. Domestic Air-conditioning Services and Maintenance Course Scholarship	冷气技术专业课程 奖学金说明会	(150)
36. PP-PPT	在职技工能力鉴定	2,300
37. KCCCI Bulletin 33	会讯第 33 期	(3,000)
38. KCCCI Bulletin 35	会讯第 35 期	(1,900)
39. 2 nd Selangor Coastal Delicious Food and Travel Expo	第 2 届雪州滨海旅游美食展	4,280
Balance carried forward 移后页		4,222

This statement is prepared for management purposes only and does not form part of the audited financial statements of the Chamber .

		2012 RM
Balance brought forward 乘前页		4,222
40. KCCCI Trade and Investment Mission to Yiwu, China	本会赴中国义乌贸易投资考察团说明会	1,569
41. Interaction Seminar at Jinan University China	中国暨南大学拜访与交流	(80)
42. ACCCIM Young Entrepreneurs Sponsorship Conference 2012	马来西亚中华总商会青商大会赞助会	(5,147)
43. 66 th Anniversary Dinner		104,042
44. ES Event Management Sdn. Bhd. courtesy visit by KCCCI	ES Event management Sdn Bhd 拜访会	(75)
45. Teresa Teng 60 th Anniversary Show by Malaysia Tan Kah Kee Foundation	马来西亚陈嘉庚基金工委教育金“邓丽君难忘金曲 60 岁月”	(2,600)
46. Malaysia Tan Kah Kee Foundation Work Committee Anniversary Dinner	马来西亚陈嘉庚基金工委成立一周年纪念晚宴	(1,000)
Balance carried forward 移后页		<u>100,931</u>

This statement is prepared for management purposes only and does not form part of the audited financial statements of the Chamber .

1 与青年组交流午餐
LUNCH MEETING WITH
03.02.2012

Income-收入

RM

Less :

Expenditure 支出

Lunch 午餐

495.00

495.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(495.00)

2 KCCCI BULLETIN 36 商会会讯36期
2012 March

Income-收入 :

Editorial Planning Fee 编辑费

12,325.00

Advertisement 广告费

212.50

12,537.50

Less :

Expenditure 支出

Editorial Planning Fee 编辑费

12,750.00

Return Commission For Adver 广告佣金

2,400.00

Pos Malaysia 邮票

641.60

Nanyang Siang Pau Adv 南洋商报广告

8,000.00

23,791.60

SURPLUS/(DEFICIT) 盈余/(不敷)

(11,254.10)

3 与雪兰莪人力资源发展中心合作事宜
KCCCI SHRDC Joint Training Program 2012

RM

Income-收入 :

Commission 佣金

1,280.00

1,280.00

Less :

Expenditure 支出

1. Photostat Fee 影印费 (广告宣传)
(Advertising Purpose)

55.95

55.95

SURPLUS/(DEFICIT) 盈余/(不敷)

1,224.05

4 KCCCI BULLETIN 37
2012 July

RM

Income-收入 :

Editorial Planning Fee 编辑费
Advertisement commission 广告费

6,800.00
10,364.15
17,164.15

Less :

Expenditure 支出

Editorial Planning Fee 编辑费
Pos Malaysia Berhad 邮票
Translate Fee 翻译费
Refund to Nanyang 偿还南洋商报

6,800.00
833.00
2,129.00
14.15
9,776.15

SURPLUS/(DEFICIT) 盈余/(不敷)

7,388.00

5 中小企业融资便利和低息贷款说明会
SME' s Financial Assistance and Soft Loan Seminar
07.04.2012

RM

Income-收入 :

1. Sponsor by CGC CGC赞助
2. Ticket
 - Secretariat 秘书处
 - Committee Sales 组员销售
 - On the spot 现场销售

800.00
360.00
410.00
140.00
1,710.00

Less :

Expenditure 支出

1. Fruit Basket x 2 水果花篮 x 2
2. Buffet + extra (sushi) 茶点
3. Washing of the clothes 洗布
4. Flyer design Fee 传单设计费

200.00
600.00
49.60
150.00
999.60

SURPLUS/(DEFICIT) 盈余/(不敷)

710.40

6 女企业家组 - “连锁创蓝天” 讲座会
 Women Entrepreneurs Committee - Franchise Seminar
 28.04.2012

		RM
Income-收入 :		
1. Ticket		
- Secretariat	秘书处	2,150.00
- Committee Sales	组员销售	6,900.00
- On the spot	现场销售	1,050.00
		10,100.00
Less :		
Expenditure 支出		
Rental & Refreshments	场地 + 茶点	7,250.00
Flyer design Fee	传单设计费	150.00
Pewter X 3	纪念品 X 3	240.00
Breakfast	早餐	176.20
		7,816.20
SURPLUS/(DEFICIT) 盈余/(不敷)		2,283.80

7 第66届 (2012) 常年会员大会
 KCCCI 66th (2012) Annual General Meeting
 19.05.2012

		RM
Income-收入 :		
		-
Less :		
Expenditure 支出		
Translate	翻译费	2,400.00
Pos	邮费	290.40
Printing Booklet	印刷费	5,629.00
Photostat	影印	325.00
Stationary	文具	445.50
Advertisement	广告	4,485.67
Rela	警卫	200.00
Temporary worker	工读生	300.00
Buffet	自助餐	1,235.00
Canopy	帐棚	1,495.00
Staff's Breakfast	早餐	101.20
Cleaning Laundry	清洗桌布	60.00
SURPLUS/(DEFICIT) 盈余/(不敷)		(16,966.77)

8 雪兰莪历史华商之旅
Selangor Historical Tour
21.6.2012

	RM
Income-收入 :	
	-
Less :	
Expenditure 支出	
BKT Feast	750.00
	750.00
SURPLUS/(DEFICIT) 盈余/(不敷)	(750.00)

9 海青班说明会
The Briefing of overseas Youth Technical Training Course
27.06.2012

	RM
Income-收入 :	
Less :	
Expenditure 支出	
Subsidy 補助金	2,000.00
	2,000.00
SURPLUS/(DEFICIT) 盈余/(不敷)	(2,000.00)

10 PP-PPT
31.12.2012

Income-收入 :

Tyre

KIAT HENG TYRE AND BATTERY

700.00

TS TYRE SERVICES

700.00

KEIN SENG TYRE & BATTERY SERVICES

700.00

TCS TYRE BATTERY SERVICES

700.00

ST TYRE SERVICES

700.00

3,500.00

Less :

Expenditure 支出

Flyer

宣传单

150.00

Cheque to ACCCIM

支票

2,000.00

2,150.00

SURPLUS/(DEFICIT) 盈余/(不敷)

1,350.00

11 PP-PPT
31.12.2012

RM

Income-收入 :

Electrical

DAYLINE ELECTRICAL WORKS

1,400.00

TWS AUTOMATION ENTERPRISE

4,200.00

5,600.00

Less :

Expenditure 支出

Cheque to ACCCIM

支票

3,200.00

For PP

800.00

4,000.00

SURPLUS/(DEFICIT) 盈余/(不敷)

1,600.00

12 赴北京、天津2012华侨华人科技创新考察团
KCCCI Trade and Investment mission to Tianjin
9-14 July 2012

		RM
Income-收入 :		
Tour Fee	团费	3,000.00
		28,116.00
		31,116.00
Less :		
Expenditure 支出		
Tour Fee	团费	27,260.00
Pewter 6*75	纪念品	450.00
Taxi Fee	德士费	101.60
Souvenir	礼品	98.80
HP Phone in China (RMB250)	电话费	156.00
Visa Application	签证	80.00
Extra cost for transportation and OT in Beijin (Tour)	交通费	450.00
		28,596.40
SURPLUS/(DEFICIT) 盈余/(不敷)		2,519.60

13 第38届歌乐节
38TH KLANG MUSIZ
14~15 July 2012

		RM
Income-收入 :		
		-
Less :		
Expenditure 支出		
Sponsorship	赞助费	1,200.00
		1,200.00
SURPLUS/(DEFICIT) 盈余/(不敷)		(1,200.00)

14 Visit by MBA Student from Norton University, Cambodia Delegation
17.07.2011

		RM
Income-收入 :		
		0.00
Less :		
Expenditure 支出		
Pewter	纪念品	80.00
		80.00
SURPLUS/(DEFICIT) 盈余/(不敷)		\$ (80.00)

15 云端客户管理系统说明会
CLOUD CRM SEMINAR
21.7.2012

		RM
Income-收入 :		
Sponsorship from First Link	First Link 赞助	1,334.00
		1,334.00
Less :		
Expenditure 支出		
Flyer	宣传单	604.00
Refreshment	茶点	480.00
Pewter	纪念品	75.00
Administrative Costs	杂费	200.00
Cleaning Laundry	清洁费	13.20
		1,372.20
SURPLUS/(DEFICIT) 盈余/(不敷)		(38.20)

16 脑力激荡工作营
BRAINSTORMING KCCCI
21.6.2012

		RM
Income-收入 :		
		-
Less :		
Expenditure 支出		
Rental for ballroom	租金	1,716.00
Lunch	午餐	971.90
Photocopy (2nd report for counsil meeting)	复印	121.50
		2,809.40
SURPLUS/(DEFICIT) 盈余/(不敷)		(2,809.40)

17 拜访首相对华特使兼马中商务理事会主席丹斯里黄家定
VISIT THE PRIME MINISTER'S SPECIAL ENVOY TO CHINA AND CHAIRMAN OF MALAYSIA-CHINA
8/9/2012

		RM
Income-收入 :		
		0.00
Less :		
Expenditure 支出		
Pewter	纪念品	80.00
SURPLUS/(DEFICIT) 盈余/(不敷)		\$ (80.00)

18 接待乌鲁木齐市人民政府外事办公室代表团
Visit by Delegation of Urumqi Municipal Government
8/9/2012

Income-收入:

RM
0.00

Less:

Expenditure 支出

Pewter 纪念品

75.00
\$ (75.00)

SURPLUS/(DEFICIT) 盈余/(不敷)

19 KCCCI Trade and Investment mission to Yangon and Mandalay, Myanmar
赴缅甸仰光及曼德勒贸易及投资考察团
21~26 Aug 2012

Income-收入:

Tour Fee 团费

RM
103,265.00
103,265.00

Less:

Expenditure 支出

Tour Fee 团费
Air-Ticket Fee for mission secr 机票
Taxi Fee 德士费
Visa Application 签证
Souvenir 7*75 礼品
Local Souvenir 本地礼品
Hall rent at Yangon 礼堂租金
Hall rent at UMFCCCI 礼堂租金
Refreshment 茶点
Refreshment 茶点
Hand Book 手册

93,416.00
655.30
181.60
115.00
525.00
141.15
1,876.20
2,703.00
518.34
174.07
1,170.00
101,475.66

SURPLUS/(DEFICIT) 盈余/(不敷)

1,789.34

20 2012 [余世维博士-有效沟通] DVD观赏学习交流会
2012 September - October

		RM
Income-收入 :		
1. Entrance Fees (14 x RM 50) 入场费		700.00
		700.00
Less :		
Expenditure 支出		
1. Biscuits (4-9-2012) 饼干		21.40
2. Biscuits (11-9-2012) 饼干		35.35
3. Biscuits (16-10-2012) 饼干		15.55
		72.30
SURPLUS/(DEFICIT) 盈余/(不敷)		627.70

21 赢利俱乐部 (18-9-2012)
1st Profit Club (18-9-2012)
18.09.2012

		RM
Income-收入 :		
		660.00
		660.00
Less :		
Expenditure 支出		
		413.00
		413.00
SURPLUS/(DEFICIT) 盈余/(不敷)		247.00

22 台湾侨务委员会经贸巡回讲座
2012 National Roadshow by Taiwan Overseas Compatriot Affairs Commission
20.09.2012

RM

Income-收入 :

Registration Fees	报名费
- Members(60 x 50)	- 会员 (60 x 50)
- Non-members (6 x 80)	- 非会员 (6 x 80)

3,000.00
480.00
3,480.00

Less :

Expenditure 支出

1. Hotel Accomodation	酒店费用
i) Corus Hotel (313.2x 2)	
ii) Premiere Hotel (185x 1)	
2. Dinner (29/9/12)	膳食
3. Transports (Taxi)	交通
4. Souvenir	纪念品
5. Printing	印刷
6. Refreshments	茶点
7. Others (Telephone、Fax)	杂费 (电话、传真)

626.40
185.00
439.30
198.50
44.50
200.00
740.00
100.00
2,533.70

SURPLUS/(DEFICIT) 盈余/(不敷)

(与吉隆坡暨雪兰莪中华总商会平分 (50%))

946.30
473.15

23 PP-PPT Air-cond
31.12.2012

Income-收入 :

Air-Cond

Gan Min Quan

1,400.00
1,400.00

Less :

Expenditure 支出

Cheque to ACCCIM 支票

For PP

800.00
200.00
1,000.00

SURPLUS/(DEFICIT) 盈余/(不敷)

400.00

24 “2013年财政预算案对经济、股市及税务的影响” 讲座会

Budget Talk 2013 Seminar

01.10.2012

RM

Income-收入 :

Tickets (RM 15 x 86 ppl)

1,290.00

Less :

Expenditure 支出

Flower

水果花篮

270.00

Tea Break Fees

茶点

400.00

Table Cloth Washing

桌布清洗

49.20

719.20

SURPLUS/(DEFICIT) 盈余/(不敷)

570.80

25 Lawatan Kepada Ketua Polis Daerah Klang Utara

02.10.2012

RM

Income-收入 :

0.00

Less :

Expenditure 支出

Pewter

纪念品

75.00

75.00

SURPLUS/(DEFICIT) 盈余/(不敷)

\$ (75.00)

26 参观 CB Industrial Product Holding Berhad

KCCCI Visit CB Industrial Product Holding Berhad

05.10.2012

RM

Income-收入 :

0.00

Less :

Expenditure 支出

Pewter

纪念品

75.00

75.00

SURPLUS/(DEFICIT) 盈余/(不敷)

\$ (75.00)

27 参观 KLIA 2
KCCCI Visit KLIA 2
06.10.2012

Income-收入 :

	RM
	0.00

Less :
Expenditure 支出

Pewter 纪念品

	75.00
	75.00

SURPLUS/(DEFICIT) 盈余/(不敷)

\$	(75.00)
----	---------

28 “企业经营分享系列(六)” 讲座会
Successful Entrepreneur Seminar 6
13.10.2012

Income-收入 :

1. Ticket
(RM50 x 81)

	RM
	4,050.00
	4,050.00

Less :
Expenditure 支出

Venue , Refreshment , Lunch 场地 + 茶点 + 午餐
(Botanic Resort Club) (RM45
x 70ppl)

2. Flyer design Fee 宣传单设计
3. Pewter 纪念品

	3,150.00
	150.00
	75.00
	3,375.00

SURPLUS/(DEFICIT) 盈余/(不敷)

	675.00
--	--------

30 拜访新加坡大使馆
KCCCI Visit High Commission of The Republic of Singapore
16.10.2012

Income-收入 :

	RM
	0.00

Less :
Expenditure 支出

Pewter 纪念品

	95.00
	95.00

SURPLUS/(DEFICIT) 盈余/(不敷)

\$	(95.00)
----	---------

30 生活营 (Titi-Eco Resort)

Camp

19-20.10.2012

RM

Income-收入 :

Package Fee (16 x RM350)

入门票

5,600.00

Petty Cash Balance

余额

14.00

5,614.00

Less :

Expenditure 支出

Accommodation Fee

住宿

2,592.00

Bus

巴士费

1,750.00

Insurance

保险

38.60

Exemption Letter

信函

100.00

Lunch

午餐

320.00

Pineapple

黄梨

20.00

Coffee & Mushroom

咖啡&蘑菇

46.00

Petty Cash Balance

余额

14.00

4,880.60

SURPLUS/(DEFICIT) 盈余/(不敷)

733.40

31 本会赴义乌贸易投资考察团

KCCCI Trade and Investment mission to Yiwu , China
20.Oct 2012

		RM
Income-收入 :		
Participant Fee	票务	30,590.60
		30,590.60
Less :		
Hotel fee on 20-22nd Oct	酒店费	11,166.95
YDP Airticket	机票	3,473.00
Air-ticket For Boon Soh Huai	机票	1,739.00
Air-Ticket for Press	机票	1,659.00
Refreshment	饮食费	1,430.54
Visa	签证	370.00
Visa -For press	签证	90.00
Insurance-For Press	保险	432.00
Pewter	纪念品	216.00
Pewter-YIWU TOWN	纪念品	1,749.00
Newspaper	报纸	211.20
Souvenir	礼品	95.20
Phone	电费	98.60
		22,730.49
SURPLUS/(DEFICIT) 盈余/(不敷)		7,860.11

32 青年组 - “青年创业研习营 - 品牌 您的未来” 讲座会

Youth Committee - Branding Your Future
03.11.2012

		RM
Income-收入 :		
1. Ticket	票务	15,200.00
2. Sponsorship	赞助	5,000.00
		20,200.00
Less :		
Expenditure 支出		
1. Venue , Refreshment	场地 + 茶点	9,750.00
2. Flyer design Fee	宣传单设计	780.00
3. Breakfast	早餐 - 宝香肉骨茶	113.70
4. Miscellaneous	杂费	25.20
5. Lunch	午餐	253.10
6. Pewter RM95 x 3)	纪念品	285.00
		11,207.00
SURPLUS/(DEFICIT) 盈余/(不敷)		8,993.00

- 33 巴生中华总商会暨董教总新纪元学院合作意向书之新闻发布会
Signing MOU with Dong Jiao Zong New Era College-Press Conference
07.11.2012

RM

Income-收入 :

0.00

Less :

Expenditure 支出

1. Pewter 纪念品
2. Lunch 午餐

95.00
400.00
495.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(495.00)

- 34 20121110 道路安全求生讲座会
Road Survival Program
10.11.2012

RM

Income-收入 :

0.00

Less :

Expenditure 支出

1. Pewter (95x2) 纪念品

190.00
190.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(190.00)

35 冷气技术专业课程奖学金

**Domestic Air-conditioning services and maintenance Courses scholarship
20121217**

		RM
Income-收入 :		
CIMB	银行赞助	54,000.00
		54,000.00
Less :		
Expenditure 支出		
Flyer Design Fee	宣传单设计	150.00
To Multi Skill Certification S/B	学院学费	32,400.00
- 12 candidates		
Low Wai Keong		
Wong Mun Keat		
Neoh Chin Keong		
Ang Kai Seng		
Chia Kai Fong		
Kua Chin Heng		
Tang Hou Yang		
Tan Jia Hooi		
Tam Wei Ming		
Lee Yong Seng		
Lim Chee Wei		
Kang Chin Wei		
CIMB (Bring forward to 2013)		21,600.00
		54,150.00
SURPLUS/(DEFICIT) 盈余/(不敷)		(150.00)

36 PP-PPT-ELECTRICAL/AIRCON/ELECTRONIC
31.12.2012

RM

Income-收入 :

Kiat Heng Type and battery	700.00
ST Tyre Services	700.00
Tcs Tyre Battery Services	700.00
Kein Seng Type & Battery Services	700.00
Ts Type Services	700.00
Hong Yap Tyre Service	700.00
Lim Type Alignment Services	700.00
Syarikat Ban Seng Heng	700.00
Perkhidmatan Tayar siang yang	700.00
Ban Seng Electrical Services	1,400.00
Dai Rong Electrical & Hardware services	1,400.00
Everyday Refrigeration Air condition & Electrical	700.00
	9,800.00

Less :

Expenditure 支出

Cheque to ACCCIM 支票

For PP

5,600.00

1,900.00

7,500.00

SURPLUS/(DEFICIT) 盈余/(不敷)

2,300.00

37 KCCCI BULLETIN 33 商会会讯33期
2013 Jan

Income-收入 :

Less :

Discount 10% for council 10%折扣于商会会员登广告
members adv on Bulletin

-3000

-3000

SURPLUS/(DEFICIT) 盈余/(不敷)

-3000

39 第二届雪州滨海美食旅游展

2012 SELANGOR COASTAL DELICIOUS FOOD&TRAVEL EXPO

01.12.2012

A	INCOME 收入	Income	Expenses
1	Sponsor by Selangor Tourism	70,000	
2	Coupon selling before 1 Dec 2012(Collect)	117,300	
	Coupon selling on 1 Dec 2012	42,127	
	Coupon selling on 2 Dec 2012	47,767	
3	Lucky Draw (Cash)	710	
4	Deposit receive from Booth+Banner Installation cost+Ticket cos	27,850	
5	Sponsorship by YB Ronnie Liew	10,000	
6	Sponsorship by YB Teresa Kok	10,000	
7	Ro water deposit refundable	260	
8	Sponsorship		
	Silver sponsor RM5000 *4-Booth 3m*3m	20,000	
	Bronze Sponsor RM3000 *2 -Booth 3m*3m	27,380	
	Sponsorship by MPK	4,600	
	Sponsor RM2000	4,000	
B	EXPENSES 費用		
1	Venue (Deposit : RM5000)		
	Rent		10,000.00
	Water Tank (supplied by Dato' Ng Hock Bee)		
	Utilities		1,000.00
	Deposit		
	Bunting		650.00
2	Booth		1,600.00
	Public Insurance		
	Booth 71*RM150		10,650.00
	Transporation fee and service fee		1,000.00
	30A.DB 7 Unit		2,822.00
	Stanby fee 2 technical		600.00
3	Rebate 20% / 10% to exhibitor+Booth Deposit		199,414.10
	Sponsorship		
4	Canopy		
	Stage Area		
	Barricade 4ft*8ft 136PCS		5,280.00
	Marguee Tent 15m(w)*10m(L) (White)-1 Lot		3,600.00
	Stage 30(w)*20(L)*3(H)		1,000.00
	Backdrop 28ft(w)*8ft(h)-wood material		2,240.00
	High top 20*10 (Changing room) I unit zip door +3units side wall		450.00
	Plastic Chair (Red) 190units		152.00
	3ftx6ft table 7units		280.00
	Acylic Rostrum 1units		180.00
	Plastic Table cover 30pack		400.00
	Air-cooler -For VIP Area 4units		800.00
	Booth Area		
	Marguee Tent 15m(w)*100m(L) (White)-2 Lot		33,600.00
	Metal Highlight 400w for marquee-16units		2,400.00
	Ceiling Fan 84		1,860.00
	D/B Box 64Amp with 100ft cabling 4units		1,200.00
	4ft round table (For refreshment area)103units		150.00

	Plastic Chair (For refreshment area)1030units		400.00
	VVIP Table chair 3 unit RM150		450.00
	Banquet Chair (For Theater seat 4units		560.00
	Charges for hire 2 units 100kva generator with transportation		5,600.00
	Canopy 20*20 RM380*2		1,218.00
	Q stand *16 + Side Wall + cloth and skithing		760.00
5	Sound system		
	Sound system		6,000.00
6	Rebate 20% to ACCCICS		2,400.00
7	Publicity		
	Bunting 2*6 30pcs		1,000.00
	Banner8*20-30pcs		6,600.00
	Backdrop 8*28		1,350.00
	Banner for Booth/programe..etc		1,684.00
	Design Fee		1,000.00
	Flyer printing 100k		6,000.00
	Flyer distribution 97K*0.035		3,395.00
	Ticket RM10 X 4000BKS		2,480.00
	Ticket RM20 X 3000BKS		1,860.00
	Ticket RM50 X 3000BKS		1,860.00
	Banner installation cost		4,510.00
	Reprint RM50*400bks +RM20*1500bks		1,600.00
	Nanyang Adv		6,000.00
	MPK Lesen Fee		120.00
8	Souvenir for VVIP(Flower)		
	Amcee		3,000.00
9	Programmes		
	School presentation RM1500*3+750		5,250.00
	MEC Studio		1,500.00
	Elements Entertainmant Sdn Bhd		6,000.00
	Sekolah Jenis Kebangsaan © Tshing Nian		500.00
10	C3		
	Ice /Plastic bag/Beverage materials / utensils		1,126.70
11	Others		
	Temporary Workers (For Mid of Oct -Dec)		4,750.00
	Cleaning		4,000.00
	ST JOHN AMBULANS		1,200.00
	Fruit Basket		360.00
	T-shirt		640.00
	SYSBAS		500.00
	Rela (Security and Traffic Control) 2/ Dec : 3pax from 7pm-8am RM450		1,200.00
12	Lucky Draw		
	32" LCD RM900*4		3,600.00
	SAMSUNG GALLEY TAB RM750*4		3,000.00
13	MISC		2,911.77
	Total Expenses	381,994.00	377,713.57
	Margin/surplus		4,280

38 KCCCI BULLETIN 35 商会会讯35期
2013 Feb

Income-收入 :

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Less :

Discount 10% for council
members adv on Bulletin

10%折扣于商会会员登广告

	-1900
	-1900

SURPLUS/(DEFICIT) 盈余/(不敷)

-1900

40 本会赴义乌贸易投资考察团

KCCCI Trade and Investment mission to Yiwu , China
2011

RM

Income-收入 :

1,569.00
1,569.00

MDG

Less :

0

SURPLUS/(DEFICIT) 盈余/(不敷)

1569.00

41 中国暨南大学拜访与交流

Interaction meeting with Jinan University China
4/27/2012

Income-收入 :

--

Less :

-80
-80

SURPLUS/(DEFICIT) 盈余/(不敷)

-80

43. KCCCI 66th Anniversary Celebration 66周年会庆收入及支出估计表

No	Particular	Income Actual	Expenses Actual
		收入	费用
1	宴席收入		
	Dinner Fees for (Sell 51 tables * RM1000) 1 ticket selling 1*100	52,100	
2	赞助商收入 Sponsorship (Target Amt : RM250,000)		
	Gold : RM10000	20,000	
	Silver : RM5000	45,000	
	Bronze : RM3000	63,000	
	RM2000	2,000	
	RM1500	1,500	
	RM1000	3,000	
	RM500	1,000	
		300	
	Sponsor table : 29.8-2=27.8		
3	晚宴成本 Dinner Cost		
	Dinner		42,130.0
	VVIP Table(36 Pax)+ halal table (2) (56pax60)		2,928.0
4	场地租借费用 Rental for Hall (Included Projector/screen/Audio system)		
	Rental for Hall		4,000.0
	Air-Con		800.0
	Extra Fee for Hall		160.0
	Red Carpet		250.0
	Polled Plants		765.0
	Additional Audio System		2,500.0
	Projector		3,000.0
	VCR		550.0
5	邀请函/餐卷等印刷费用 Invitation Card/Ticket Expenses		
	Ticket 100		570.0
	Design Fee		800.0
	Invitation Card		740.0
	Backdrop		1,000.0
6	摄影费用 Photography		
	Photography		500.0
7	礼品费用 Memento to VVIP (MB+ACCCIM President)		
			5,537.8
8	司仪费用 Emcee Fee		
			1,500.0
9	文娱表演 Entertainment		
			1,500.0
10	Other's 其它费用- Postage & Printing the sponsorship letter		
	-Rela		300.0
	Temporary Worker		250.0
	Cake		480.0
	Newspaper		1,770.0
	-Beer		7,200.0
	-Table Flower		400.0
	-Postage & Courier Fees/Printing		2,971.8
	-Others		1,255.9
Total		187,900	83,858.48
Profit			104,042

42 ACCCIM YOUNG ENTREPRENEURS

马来西亚中华总商会青商大会

30.6.2012

Income-收入 :

--

Less :

Expenditure 支出

Sponsor

赞助

5,000.00

Bulletin adv artwork design

设计费

100.00

Printing

印刷

47.00

5,147.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(5,147.00)

44 ES Event Managemnet Sdn. Bhd. Courtesy visit by KCCCI

Income-收入 :

RM
0.00

Less :

Expenditure 支出

Pewter

纪念品

75.00

75.00

SURPLUS/(DEFICIT) 盈余/(不敷)

\$ (75.00)

45 马来西亚陈嘉庚基金工委教育金 “邓丽君难忘金曲60岁月”

Teresa Teng 60th Anniversary Show by Malaysia Tan Kah Kee Foundation

RM

23.12.2012

Income-收入 :

0.00

Less :

Expenditure 支出

Sponsorship

赞助

2,600.00

2,600.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(2,600.00)

46 马来西亚陈嘉庚基金工委成立一周年纪念晚宴

Malaysia Tan Kah Kee Foundation Work Committee Anniversary Dinner
05.12.2012

RM

Income-收入 :

0.00

Less :

Expenditure 支出

Dinner 晚餐

1,000.00
1,000.00

SURPLUS/(DEFICIT) 盈余/(不敷)

(1,000.00)
