

MALAYSIAN PHYSIOTHERAPY ASSOCIATION
(Registered in Malaysia Under Societies Act 1966)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

MALAYSIAN PHYSIOTHERAPY ASSOCIATION
(Registered in Malaysia Under Societies Act 1966)

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MALAYSIAN PHYSIOTHERAPY ASSOCIATION
(Registered in Malaysia Under Societies Act 1966)

COMMITTEES' REPORT

The Committee hereby submit their report together with the audited financial statements of the Association for the financial year 31 December 2022.

PRINCIPAL ACTIVITIES

The principal activities of the Association are to promote and facilitate the growth of physiotherapy profession by providing training and physiotherapy education course at all levels for those wishing to practice as physiotherapist. The association conducted activities such as talks, seminar and workshop for members and non-members.

There has been no significant change in the nature of these activities during the financial year.

FINANCIAL RESULT

	<u>RM</u>
Net surplus for the year	148,505 =====

COMMITTEE MEMBERS

The names of the Committee Members of Association in office since the date of the last report are:

PRESIDENT	: DR. MOHD HAIDZIR ABD MANAF
VICE PRESIDENT	: KELLY SHU TZE SHYUAN
HON SECRETARY	: JOACHIM FERNANDEZ
ASS SECRETARY	: HALIZAHANIM HASSAN
TREASURER	: LEENA LEE POH CHEN
OTHER COMMITTEES :	EOW SZE KIM
	: HAZWANI HALIL
	: ANDREW TEH CHUARG PANG
	: NUR HIDAYAH ONG ABDULLAH

MALAYSIAN PHYSIOTHERAPY ASSOCIATION
(Registered in Malaysia Under Societies Act 1966)

**STATEMENT BY MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2022**

We, DR. MOHD HAIDZIR ABD MANAF, JOACHIM FERNANDEZ and LEENA LEE POH CHEN, being the three members of the committee of MALAYSIAN PHYSIOTHERAPY ASSOCIATION hereby state that in the opinion of the members of the committee, the financial statements are drawn up in accordance with the requirements of Societies Act, 1966 and Malaysian Private Entities Reporting Standard so as to give a true and fair view of the state of affairs of the Association as at 31 December 2022 and of the results of its operation and cash flows of the Association for the year ended on that date.

On behalf of the Management Committee

.....
DR. MOHD HAIDZIR ABD MANAF
President

.....
JOACHIM FERNANDEZ
Honorary Secretary

.....
LEENA LEE POH CHEN
Honorary Treasurer

Kuala Lumpur,
Dated:

.....
Before me,
Commissioner of Oaths

LOW & CO. (AF 0229)

CHARTERED ACCOUNTANTS

劉會計公司

政府特許會計師

No.11-1, Jalan 1/57A, Batu 3, Jalan Sultan Azlan Shah, 51200 Kuala Lumpur. Tel : 603-40429033 Fax : 603-40429816

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

We have audited the financial statements of the Association. These financial statements are the responsibility of the Management committee.

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you, as a body, in accordance with Societies Act 1966 and for no other purpose. We do not assume responsibility towards any other person for the content of this report.

We conducted our audit in accordance with applicable approved Standards on Auditing in Malaysia. These standards require that we plan and perform the audit to obtain all the information and explanations, which we consider necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence relevant to the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by committee, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements are properly drawn up in accordance with the applicable approved accounting standards, in compliance with the provisions of the Societies Act, 1966 and the Rules and Regulations of the Association so as to give a true and fair view of the state of affairs of the Association as at 31 December 2022 and of the result and the cash flows for the financial year ended on that date.

Low & Co.
No. AF 0229
Chartered Accountants

Ng Ying Sye
No. 02912/12/2024 (J)
Chartered Accountant

Kuala Lumpur,
Dated:

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022**

	Note	<u>2022</u> RM	<u>2021</u> RM
NON-CURRENT ASSETS			
Property, plant and equipment	4	<u>22,874</u>	<u>23,256</u>
CURRENT ASSETS			
Inventories	5	19,685	10,542
Other receivables	6	3,004	-
Fixed deposits with licensed bank		958,556	943,650
Cash and bank balances		420,013	294,386
Current tax assets		-	2,849
		<u>1,401,258</u>	<u>1,251,427</u>
CURRENT LIABILITIES			
Accruals		4,500	4,500
Current tax liabilities		944	-
		<u>5,444</u>	<u>4,500</u>
NET CURRENT ASSETS		<u>1,395,814</u>	<u>1,246,927</u>
		<u>1,418,688</u>	<u>1,270,183</u>
Represented by:-			
ACCUMULATED FUND			
Balance brought forward		1,270,183	1,098,399
Net surplus for the financial year		148,505	171,784
Balance carried forward		<u>1,418,688</u>	<u>1,270,183</u>

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

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	<u>2022</u> RM	<u>2021</u> RM
<u>INCOME</u>			
Membership entrance and subscription fee		219,340	256,095
National conference and course fees		10,100	-
Seminar and course fees		185,835	11,050
Events and tournaments		3,850	-
Sponsorship		3,178	-
Fixed deposit interests		17,910	17,179
		<u>440,213</u>	<u>284,324</u>
 SALES OF T-SHIRT		 8,592	 854
<u>LESS: COST OF SALES</u>			
Opening inventories		10,542	11,148
Purchases		17,500	-
Less: Closing inventories		(19,685)	(10,542)
		<u>8,357</u>	<u>606</u>
 GROSS PROFIT		 <u>235</u>	 <u>248</u>
		440,448	284,572
 LESS: EXPENDITURE		 (290,827)	 (112,659)
 SURPLUS BEFORE TAX		 149,621	 171,913
Tax expense		(1,116)	(129)
 SURPLUS AFTER TAX		 <u>148,505</u>	 <u>171,784</u>

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MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<u>2022</u> RM	<u>2021</u> RM
EXPENDITURE		
Audit fees - current year	4,500	4,500
Audit fees - prior year	-	(200)
Depreciation of property, plant and equipment	382	402
Equipment rental	3,000	-
Hall rental	15,100	-
Assessment and quit rent	-	283
AGM expenses	3,425	3,357
Bank charges	816	60
Commission	8,362	7,391
Consultant fee	15,000	21,000
Donation and condolence	600	10,168
Events	124,597	3,600
General expenses	66	-
Gift and presents	13,718	2,024
Insurance	-	35
Legal fee	-	371
Maintenance charges	-	534
Meeting expenses	3,781	-
MPA website	1,220	21,350
Postages	-	60
Printing and stationery	2,639	692
Refreshment	6,859	2,622
Service tax	405	405
Sewerage charges	-	389
Sponsorship	1,300	3,250
Subscription fee	12,551	13,645
Taxation services	2,000	2,000
Training and course fees	6,913	9,223
Travelling and accommodation	12,987	5,349
Water and electricity charges	-	149
Workshop expenses	1,527	-
Workshop speaker fees	49,079	-
Total expenditure	<u>290,827</u>	<u>112,659</u>

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

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>2022</u> RM	<u>2021</u> RM
CASH FLOWS FROM OPERATING ACTIVITIES:		
Surplus before tax	149,621	171,913
Adjustment for:-		
Depreciation of property, plant and equipment	382	402
Interest income	<u>(17,910)</u>	<u>(17,179)</u>
Operating profit before working capital changes	132,093	155,136
(Increase)/Decrease in inventories	(9,143)	606
Decrease in accruals	<u>-</u>	<u>(200)</u>
Cash flows from operations	122,950	155,542
Interest received	14,906	17,179
Taxes paid	(800)	(3,778)
Tax refunded	<u>3,477</u>	<u>-</u>
Net cash from operating activities	<u>140,533</u>	<u>168,943</u>
CASH FLOWS FROM INVESTING ACTIVITY:	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITY:	<u>-</u>	<u>-</u>
Net change in cash and cash equivalents	140,533	168,943
Cash and cash equivalents brought forward	<u>1,238,036</u>	<u>1,069,093</u>
Cash and cash equivalents carried forward	<u><u>1,378,569</u></u>	<u><u>1,238,036</u></u>
Cash and cash equivalents comprise:		
Fixed deposits with licensed bank	958,556	943,650
Cash and bank balances	<u>420,013</u>	<u>294,386</u>
	<u><u>1,378,569</u></u>	<u><u>1,238,036</u></u>

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

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. GENERAL INFORMATION

The principal activities of the Association are to promote and facilitate the growth of physiotherapy profession by providing training and physiotherapy education course at all levels for those wishing to practice as physiotherapist. The association conducted activities such as talks, seminar and workshop for members and non-members.

These financial statements are presented in Ringgit Malaysia (RM).

2. BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard (MPERS) issued by the Malaysian Accounting Standards Board (MASB) and the requirement of Societies Act, 1966.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets and liabilities.

The preparation of financial statements in conformity with the Malaysian Accounting Standards Board approved accounting standards requires the use of certain accounting estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reported financial period.

3. SIGNIFICANT ACCOUNTING POLICIES

a) 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 Company 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 impairment losses, if any.

Depreciation is provided on a straight line method so as to write off the cost or valuation the assets to its residual value over its estimated useful life, as follows:

	<u>Rate</u>
Building	2%
Office equipment	10%
Furniture and fittings	10%
Renovation	10%

No depreciation provided on freehold land.

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

Gain or losses on disposals are determined by comparing proceeds with carrying amounts and are included in statement of comprehensive income.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

a) Property, Plant and Equipment (Cont'd)

Repair and maintenance are charged to the statement of comprehensive income during the financial year in which they are incurred.

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 life of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment is 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.

b) Impairment of Assets, Other Than Inventories and Financial Assets

At each reporting date, the Company 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 Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

c) Inventories

Inventories are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost of inventories is measured by using the First-in First-out method.

At each reporting date, inventories are assessed for impairment. Is an item of inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss. At each subsequent reporting date, the Company makes a new assessment of selling price less costs to complete and sell. If there is any indication that an impairment loss recognised in prior periods may no longer exist or when there is clear evidence of an increase in selling price less costs to complete and sell due to changed economic circumstances, an impairment loss is reversed to the extent that the new carrying amount is the lower of the cost and the revised selling price less costs to complete and sell.

d) Financial Assets

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

On initial recognition, financial assets are measured at transaction price, include 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.

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

Financial Assets At Fair Value Through Profit Or Loss

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

d) Financial Assets (Cont'd)

Financial Assets That Are Debt Instruments Measured At Amortised Cost

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

e) Cash and Cash Equivalents

Cash and cash equivalents in the statement of cash flows comprise cash and bank balances and short-term bank fixed deposits.

Cash and cash equivalents are inflows and outflows of cash and are short-term, highly liquid investments, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

f) Financial Liabilities

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

On initial recognition, financial liabilities are measured at transaction price, include 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 Company to the arrangement.

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 at cost less impairment.

Financial Liabilities Measured At Fair Value Through Profit Or Loss

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

f) Financial Liabilities (Cont'd)

Financial Liabilities Measured At Amortised Cost

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the financial liabilities are derecognised or impaired.

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

g) Provisions

A provision is recognised when the Company 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.

h) Income Tax

Tax expense is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised in other comprehensive income.

Tax payable on taxable profit for current and past periods is recognised as a current tax liability to the extent unpaid. If the amount paid in respect of the current and past periods exceeds the amount payable for those periods, the excess is recognised as a current tax asset.

Current tax assets and liabilities are measured at the amounts expected to be paid or recovered, using the tax rates and laws that have been enacted or substantially enacted by the reporting date.

Current tax liabilities and assets are offset if, and only if the Company has a legally enforceable right to set off the amounts and plan either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

i) Revenue Recognition

Rendering of services

Revenue from collecting membership fees, subscription fees and conducting courses, seminars and workshop as training centre are measured by reference to the stage of completion of the transaction at the reporting date and recognised on accrual basis.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION
(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

i) Revenue Recognition (Cont'd)

Interest Income

Interest income is recognised using the effective interest method, and accrued on a time basis.

j) Contingent Liabilities

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****4. PROPERTY, PLANT AND EQUIPMENT**

<u>COST</u>	As at <u>1.1.2022</u> RM	Additions RM	(Disposals) RM	As at <u>31.12.2022</u> RM
Freehold land	22,050	-	-	22,050
Building	51,450	-	-	51,450
Office equipment	5,027	-	-	5,027
Furniture and fittings	2,897	-	-	2,897
Renovation	6,350	-	-	6,350
	<u>87,774</u>	<u>-</u>	<u>-</u>	<u>87,774</u>

<u>ACCUMULATED DEPRECIATION</u>	As at <u>1.1.2022</u> RM	Charge for the year RM	(Disposals) RM	As at <u>31.12.2022</u> RM
Building	51,450	-	-	51,450
Office equipment	3,823	382	-	4,205
Furniture and fittings	2,896	-	-	2,896
Renovation	6,349	-	-	6,349
	<u>64,518</u>	<u>382</u>	<u>-</u>	<u>64,900</u>

<u>CARRYING AMOUNTS</u>	As at <u>1.1.2022</u> RM	As at <u>31.12.2022</u> RM	Depreciation <u>2021</u> RM
Freehold land	22,050	22,050	-
Building	-	-	-
Office equipment	1,204	822	402
Furniture and fittings	1	1	-
Renovation	1	1	-
	<u>23,256</u>	<u>22,874</u>	<u>402</u>

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****5. INVENTORIES**

	<u>2022</u> RM	<u>2021</u> RM
Measured at lower of cost and net realisable value:		
<u>At cost:</u>		
T-shirt and badges	<u>19,685</u>	<u>10,542</u>

The amount of inventories recognised as an expense amounted to RM8,357 (2021: RM606) during the financial year.

6. OTHER RECEIVABLES

	<u>2022</u> RM	<u>2021</u> RM
Interest receivables	<u>3,004</u>	<u>-</u>

The outstanding amounts are unsecured, interest free and repayable on demand.

7. TAX EXPENSE

	<u>2022</u> RM	<u>2021</u> RM
<u>Current tax expense</u>		
Provision for current tax	<u>1,116</u>	<u>129</u>

8. CLASSIFICATION OF FINANCIAL INSTRUMENTS

	<u>2022</u> RM	<u>2021</u> RM
<u>FINANCIAL ASSETS</u>		
Measured at amortised cost:		
Other receivables	3,004	-
Fixed deposits with licensed bank	958,556	943,650
Cash and bank balances	420,013	294,386
	<u>1,381,573</u>	<u>1,238,036</u>
<u>FINANCIAL LIABILITIES</u>		
Measured at amortised cost:		
Accruals	<u>4,500</u>	<u>4,500</u>

MALAYSIAN PHYSIOTHERAPY ASSOCIATION

(Registered in Malaysia Under Societies Act 1966)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. DATE OF AUTHORISATION OF ISSUE

The financial statements of Association were authorised for issue by the Committee Members on .