

JOHORE BAR COMMITTEE

STATEMENT OF ACCOUNTS FOR THE YEAR 2020

31ST DECEMBER 2020

**K. E. CHEN & ASSOCIATES
CHARTERED ACCOUNTANTS
MALAYSIA**

JOHORE BAR COMMITTEE

ACCOUNTS AS AT 31ST DECEMBER 2020

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JOHORE BAR COMMITTEE

STATEMENT BY THE MANAGEMENT COMMITTEE MEMBERS

We, being three of the Management Committee members of the **JOHORE BAR COMMITTEE** ("the Committee"), do hereby state that, in our opinion, the accompanying accounts of the Committee, which comprise the balance sheet as at 31st December 2020 and the related statements of income and expenditure for the year then ended, together with the notes thereto, set out on pages 5 to 23 are prepared, in all material aspect, in accordance with basis of accounting as disclosed in Note 1.

On behalf of the Management Committee,


**SHAHAREEN BEGUM BINTI
ABDUL SUBHAN**
CHAIRMAN


**SHARIMILATHEVY A/P
SANTHIRASEKARANATHAN**
HONORARY SECRETARY


**KAMALA A/P
GANAPATHY RAJAGOPALAN**
TREASURER

Johor Bahru

Dated: **09 FEB 2021**

**DECLARATION BY THE COMMITTEE MEMBER RESPONSIBLE
FOR THE ACCOUNTING RECORDS AND FOR THE FINANCIAL MANAGEMENT
OF THE JOHORE BAR COMMITTEE**

I, **SHAHAREEN BEGUM BINTI ABDUL SUBHAN** (NRIC No.: 630120-10-6536), the Committee Member responsible for the accounting records and for the financial management of the **JOHORE BAR COMMITTEE** do solemnly and sincerely declare that the accompanying accounts set out on pages 5 to 23 are, to the best of my knowledge and belief correct, and I make this solemn Declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declaration Act, 1960.

Subscribed and solemnly declared by the)
the abovenamed **SHAHAREEN BEGUM)
BINTI ABDUL SUBHAN** at Johor Bahru)
in the state of Johor Darul Takzim on)

Before me **09 FEB 2021**

Commissioner for Oaths





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K.E.CHEN & ASSOCIATES

CHARTERED ACCOUNTANTS, MALAYSIA (Firm No. AF 0515)

No. 61, Tingkat 3, Medan Cahaya,
Jalan Tun Abdul Razak (Susur 1/1),
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馬來西亞政府特許會計師
曾桂英會計公司

INDEPENDENT AUDITORS' REPORT

REPORT OF THE AUDIT OF THE ACCOUNTS

JOHORE BAR COMMITTEE

Opinion

We have audited the accompanying accounts of **JOHORE BAR COMMITTEE** (the "Committee"), which comprise the balance sheet as at 31st December 2020, statement of income and expenditure for the year then ended, and notes to the accounts, including a summary of significant accounting policies.

In our opinion, the accompanying accounts of the Committee are properly drawn up in accordance with the Legal Profession Act (the "Act") and Malaysia generally acceptable accounting principles, so as to present fairly, in all material aspect, the financial position of the Committee as at 31st December 2020 and of the financial performance for the year then ended.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

Restriction on Distribution and Use

The accounts are prepared to assist the Committee in complying with the financial reporting provisions of the Act. As a result, the accounts may not be suitable for another purpose. Our report is intended solely for the members of the Committee and should not be distributed to or used by parties other than the members of the Committee. Our opinion is not modified in respect of this matter.

K.E.CHEN & ASSOCIATES

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曾桂英會計公司

INDEPENDENT AUDITORS' REPORT**REPORT OF THE AUDIT OF THE ACCOUNTS****JOHORE BAR COMMITTEE***Responsibilities of the Management Committee for the accounts*

Management Committee is responsible for the preparation and fair presentation of these accounts in accordance with Malaysia general acceptable accounting principles, and for such internal control as Management Committee determines is necessary to enable the preparation of accounts that are free from material misstatements, whether due to fraud or error.

In preparing the accounts, Management Committee is responsible for assessing the Committee's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Management Committee either intends to liquidate the Committee or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the accounts

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

As part of an audit in accordance with approved standards on auditing in Malaysia, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the accounts of the Management Committee, whether due to fraud and error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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CHARTERED ACCOUNTANTS, MALAYSIA. (Firm No. AF 0515)

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曾桂英會計公司
馬來西亞政府特許會計師

INDEPENDENT AUDITORS' REPORT

REPORT OF THE AUDIT OF THE ACCOUNTS

JOHORE BAR COMMITTEE

Auditor's Responsibilities for the Audit of the accounts (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management Committee.
- Conclude on the appropriateness of Management Committee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Committee's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Committee to cease to continue as a going concern.

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



K. E. CHEN & ASSOCIATES
Chartered Accountants, Malaysia
Firm No: AF - 0515



CHEN KUI ENG
Approved Company Auditor
Approval No: 00940/04/2022 J

Johor Bahru

Date: 09 FEB 2021

AUD\CKE\ch/cn/g/jsn.508

JOHORE BAR COMMITTEE**BALANCE SHEET AS AT 31ST DECEMBER 2020**

| | 2020 | 2019 |
|---|---------------------|---------------------|
| | RM | RM |
| ACCUMULATED FUND | | |
| Balance brought forward | | |
| - Johore Bar Committee Fund | 1,411,640.36 | 1,321,021.83 |
| - Social, Charity & Welfare Sub-Committee Fund | (407,953.74) | (360,780.64) |
| - North Johore Affairs Sub-Committee Fund | (1,815.77) | (1,135.22) |
| - Sports Sub-Committee Fund | (211,284.49) | (187,716.36) |
| - House & Library Fund | 115,803.03 | 115,803.03 |
| - Continuing Professional Development Sub-Committee Fund | 419,265.30 | 377,428.03 |
| - Johore Bar Committee Fund-Muar | (5,718.58) | (5,718.58) |
| - Young Lawyers & Chambering Pupils Sub-Committee Fund | 8,359.49 | 3,784.49 |
| - Lawcare Fund | 100.00 | 100.00 |
| | <u>1,328,395.60</u> | <u>1,262,786.58</u> |
| Surplus / (Deficit) for the year | | |
| - Johore Bar Committee Fund | 196,521.47 | 90,618.53 |
| - Social, Charity & Welfare Sub-Committee Fund | (40,760.21) | (47,173.10) |
| - North Johore Affairs Sub-Committee Fund | (1,909.10) | (680.55) |
| - Sports Sub-Committee Fund | - | (23,568.13) |
| - Continuing Professional Development Sub-Committee Fund | 13,914.95 | 41,837.27 |
| - Young Lawyers & Chambering Pupils Sub-Committee Fund | 4,020.00 | 4,575.00 |
| | <u>171,787.11</u> | <u>65,609.02</u> |
| Balance carried forward | | |
| - Johore Bar Committee Fund | 1,608,161.83 | 1,411,640.36 |
| - Social, Charity & Welfare Sub-Committee Fund | (448,713.95) | (407,953.74) |
| - North Johore Affairs Sub-Committee Fund | (3,724.87) | (1,815.77) |
| - Sports Sub-Committee Fund | (211,284.49) | (211,284.49) |
| - House & Library Fund | 115,803.03 | 115,803.03 |
| - Continuing Professional Development Sub-Committee Fund | 433,180.25 | 419,265.30 |
| - Johore Bar Committee Fund-Muar | (5,718.58) | (5,718.58) |
| - Young Lawyers & Chambering Pupils Sub-Committee Fund | 12,379.49 | 8,359.49 |
| - Lawcare Fund | 100.00 | 100.00 |
| | <u>1,500,182.71</u> | <u>1,328,395.60</u> |

The above Balance Sheet is to be read in conjunction with the notes to the accounts.

JOHORE BAR COMMITTEE**BALANCE SHEET AS AT 31ST DECEMBER 2020 - continued**

| | Notes | 2020 RM | 2019 RM |
|---------------------------------------|-------|---------------------|---------------------|
| REPRESENTED BY:- | | | |
| PROPERTY, PLANT AND EQUIPMENT | 2 | 193,211.86 | 207,753.34 |
| LIBRARY | 3 | 696,387.66 | 664,157.66 |
| | | <u>889,599.52</u> | <u>871,911.00</u> |
| CURRENT ASSETS | | | |
| Inventories | 4 | 7,980.00 | 7,772.50 |
| Fixed deposits | 5 | 474,472.04 | 269,603.40 |
| Sundry deposits and prepayments | 6 | 16,592.42 | 45,755.46 |
| Annual subscriptions in arrears | 7 | 7,400.00 | 6,200.00 |
| Sundry debtors and income receivables | | 9,816.30 | 8,486.30 |
| Cash in hand - Johor Bahru | | 463.27 | 720.78 |
| Cash in hand - Muar | | 73.50 | 52.20 |
| Cash at bank | 8 | 146,767.64 | 161,107.05 |
| | | <u>663,565.17</u> | <u>499,697.69</u> |
| CURRENT LIABILITIES | | | |
| Annual subscription in advance | | 2,400.00 | 3,200.00 |
| Other payables and accrued charges | 9 | 27,055.87 | 8,706.98 |
| Members' credit accounts | 10 | 609.65 | 609.65 |
| Rental deposit received | | 3,500.00 | 3,500.00 |
| Deposit for court boxes | | 9,800.00 | 9,800.00 |
| Advance receipt | | 9,616.46 | 17,396.46 |
| | | <u>52,981.98</u> | <u>43,213.09</u> |
| NET CURRENT ASSETS | | 610,583.19 | 456,484.60 |
| | | <u>1,500,182.71</u> | <u>1,328,395.60</u> |

The above Balance Sheet is to be read in conjunction with the notes to the accounts.

JOHORE BAR COMMITTEE**STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD
FROM 1ST JANUARY 2020 TO 31ST DECEMBER 2020**

| | Notes | 2020 RM | 2019 RM |
|---|-------|-------------------|-------------------|
| Annual subscription | | 464,600.00 | 443,300.00 |
| Advertisement fee received | | 5,780.00 | 6,600.00 |
| Annual library allocation from Bar Council | | 10,000.00 | 10,000.00 |
| Booth rental received | | 2,500.00 | 2,500.00 |
| Contribution received | | - | 1,000.00 |
| Contribution received from Bar Council for setting up video conferencing facilities | | 5,000.00 | - |
| Interest received on fixed deposits | 5 | 4,868.64 | 5,746.00 |
| Rental received | 11 | 8,900.00 | 8,400.00 |
| Sundry income | 12 | 7,795.10 | 7,117.15 |
| Perkeso-wage subsidy program | | 21,600.00 | - |
| | | <u>531,043.74</u> | <u>484,663.15</u> |
| LESS: EXPENDITURE | | | |
| Staff salary, bonus and allowance | | 177,951.52 | 179,148.46 |
| EPF contribution | | 22,292.00 | 21,405.04 |
| SOCSO & SIP contribution | | 3,113.75 | 3,097.10 |
| Printing and stationery | | 7,541.97 | 11,110.27 |
| Telephone and fax charges | | 8,456.41 | 7,727.29 |
| Postages, stamps and couriers | | 2,088.20 | 5,565.07 |
| Annual general meeting expenses | | 11,948.72 | 26,500.00 |
| Audit fee - current | | 4,300.00 | 4,300.00 |
| - underprovided in respect of prior year | | - | 300.00 |
| Bank charges | | 609.76 | 953.00 |
| Binding book charges | | 840.00 | 440.00 |
| Cleaning expenses | | 4,800.00 | 4,800.00 |
| Depreciation | | 20,490.13 | 21,774.18 |
| General expenses | | 5,354.93 | 9,822.59 |
| General repair and maintenance | | 6,361.50 | 17,002.56 |
| Hire of office equipment | | 2,340.00 | 2,160.00 |
| Insurance | | 11,136.25 | 11,342.37 |
| International Malaysia Law Conference | | | - |
| Maintenance of Johore Bar websites | | 882.10 | 3,669.27 |
| Medical expenses | | 344.00 | 1,656.60 |
| Muar bar room expenses | | 6,650.92 | 5,881.32 |
| Balance c/f | | <u>297,502.16</u> | <u>338,655.12</u> |

JOHORE BAR COMMITTEE**STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD
FROM 1ST JANUARY 2020 TO 31ST DECEMBER 2020 (continued)**

| | Notes | 2020 RM | 2019 RM |
|---|-------|--------------------------|-------------------------|
| Balance b/f | | 297,502.16 | 338,655.12 |
| Printing and postage charges for Info Johore Bar | | - | 3,600.00 |
| Printing of Legal Directory | | - | 10,080.00 |
| Quit rent & assessment | | 3,709.80 | 3,515.80 |
| Refreshment/meeting expenses | | 2,516.55 | 1,742.70 |
| Renewal of subscription: | | | |
| - Current Law Journal | | 2,671.20 | 2,671.20 |
| - Lawnet.com.my | | 1,166.00 | 1,166.00 |
| Setting up video conference facilities | | 2,695.86 | - |
| Souvenir for speakers | | 700.00 | 890.00 |
| Transport and travelling charges | | 8,156.00 | 13,704.50 |
| Water and electricity charges | | 11,007.21 | 11,215.70 |
| Virtual platform for holding webinars | | 3,697.49 | - |
| Online forum sexual harrassment on 29/11/2020 | | 700.00 | - |
| Bar Council Rules & Rulings | | - | 1,550.00 |
| Sponsored Young Lawyers for "Pertandingan Penghujahan Mahkamah" on 16-17/11/2019 | | - | 300.00 |
| Public Forum Death Penalty on 17/10/2019 | | - | 2,240.00 |
| Reference Proceeding on 20/08/2019 | | - | 2,713.60 |
| | | <u>334,522.27</u> | <u>394,044.62</u> |
| SURPLUS for the year | | <u>196,521.47</u> | <u>90,618.53</u> |

The accompanying notes form an integral part of this accounts.

JOHORE BAR COMMITTEE**SOCIAL, CHARITY & WELFARE SUB-COMMITTEE****(Income Received Includes Members' Contribution)****STATEMENT OF INCOME AND EXPENDITURE****FOR THE PERIOD FROM 1st JANUARY 2020 TO 31st DECEMBER 2020**

| INCOME | RM |
|--|------------------------|
| 1 Johore Bar Christmas Open House held on 9th January 2020 | - |
| 2 Johore Bar Chinese New Year Open House held on 6th February 2020 | - |
| 3 Johore Bar Annual Dinner & Dance held on 22nd February 2020 | 44,405.00 |
| 4 Welcoming High-Tea In Honour of Y.A Dato' Abu Bakar Bin Katar and Y.A Dato' Fredrick Indran X.A Nicholas held on 11th March 2020 | 4,500.00 |
| | <u>48,905.00</u> |
| LESS: EXPENDITURE | |
| 1 Johore Bar Christmas Open House held on 9th January 2020 | 2,736.48 |
| 2 Johore Bar Chinese New Year Open House held on 6th February 2020 | 2,428.04 |
| 3 Johore Bar Annual Dinner & Dance held on 22nd February 2020 | 79,860.69 |
| 4 Welcoming High-Tea In Honour of Y.A Dato' Abu Bakar Bin Katar and Y.A Dato' Fredrick Indran X.A Nicholas held on 11th March 2020 | 4,640.00 |
| | <u>89,665.21</u> |
| DEFICIT for the year | (40,760.21) |

* Allocation fund for Social, Charity & Welfare Sub-Committee activities for the year 2020 (RM45,000-00)

JOHORE BAR COMMITTEE

SPORTS SUB-COMMITTEE

(Income Received Includes Members' Contribution)

STATEMENT OF INCOME AND EXPENDITURE

FOR THE PERIOD FROM 1st JANUARY 2020 TO 31st DECEMBER 2020

| | RM |
|-----------------------------|-----------|
| INCOME | - |
| LESS: EXPENDITURE | - |
| SURPLUS for the year | - |

** Allocation fund for Sports Sub-Committee activities for the year 2020 (RM 10,000.00)*

JOHORE BAR COMMITTEE**NORTH JOHORE AFFAIRS SUB-COMMITTEE**
(Income Received Includes Members' Contribution)**STATEMENT OF INCOME AND EXPENDITURE**
FOR THE PERIOD FROM 1st JANUARY 2020 TO 31st DECEMBER 2020

| INCOME | RM |
|---|-----------------------|
| 1 Johore Bar Christmas Open House held on 9th January 2020 | - |
| 2 Seminar on Syariah Law held on 17th January 2020 | 1,260.00 |
| 3 Johore Bar Chinese New Year Open House held on 13th February 2020 | - |
| 4 Multi Festival Night held on 14th February 2020 | 5,005.00 |
| | <u>6,265.00</u> |
| LESS: EXPENDITURE | |
| 1 Johore Bar Christmas Open House held on 9th January 2020 | 987.00 |
| 2 Seminar on Syariah Law held on 17th January 2020 | 1,100.00 |
| 3 Johore Bar Chinese New Year Open House held on 13th February 2020 | 872.50 |
| 4 Multi Festival Night held on 14th February 2020 | 5,214.60 |
| | <u>8,174.10</u> |
| DEFICIT for the year | (1,909.10) |

** Allocation fund for North Johore Affairs Sub-Committee activities for the year 2020 (RM5,000-00)*

JOHORE BAR COMMITTEE

YOUNG LAWYERS AND CHAMBERING PUPILS SUB-COMMITTEE

(Income Received Includes Members' Contribution)

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM 1st JANUARY 2020 TO 31st DECEMBER 2020**

| INCOME | RM |
|--|---------------------|
| 1 Seminar on the Basics of Effective Cross Examination held on 17th January 2020 | 2,750.00 |
| 2 Webinar on Basics of Defamation held on 13th August 2020 | 920.00 |
| 3 Webinar on Basics of Medical Negligence held on 25th September 2020 | 620.00 |
| 4 Webinar on Online Defamation held on 22nd October 2020 | 1,040.00 |
| | <u>5,330.00</u> |
| LESS: EXPENDITURE | |
| 1 Seminar on the Basics of Effective Cross Examination held on 17th January 2020 | 1,310.00 |
| 2 Webinar on Basics of Defamation held on 13th August 2020 | - |
| 3 Webinar on Basics of Medical Negligence held on 25th September 2020 | - |
| 4 Webinar on Online Defamation held on 22nd October 2020 | - |
| | <u>1,310.00</u> |
| SURPLUS for the year | 4,020.00 |

** Allocation fund for Young Lawyers and Chambering Pupils activities for the year 2020 (RM4,000-00)*

JOHORE BAR COMMITTEE**CONTINUING PROFESSIONAL DEVELOPMENT SUB-COMMITTEE****(Income Received Includes Members' Contribution)****STATEMENT OF INCOME AND EXPENDITURE****FOR THE PERIOD FROM 1st JANUARY 2020 TO 31st DECEMBER 2020**

| INCOME | RM |
|--|----------------------|
| 1 Professional Standards Course held on 14th - 15th January 2020 | 17,300.00 |
| 2 Advocacy Training Course And Criminal Trial Advocacy Course held on 28th - 29th February 2020 | 3,930.50 |
| 3 Professional Standards Course held on 13th - 14th July 2020 | 7,714.00 |
| 4 Webinar on Peace of Mind Through Planning held on 7th August 2020 | 1,210.00 |
| 5 Webinar on Committal Proceedings And Contempt of Court in Civil Practice held on 17th October 2020 | 850.00 |
| 6 Webinar on Maritime Law (Part II): The Carriage of Goods By Sea held on 9th December 2020 | 130.00 |
| 7 Webinar on Professional Negligence in Construction held on 10th December 2020 | 530.00 |
| | 31,664.50 |
| LESS: EXPENDITURE | |
| 1 Professional Standards Course held on 14th - 15th January 2020 | 10,876.55 |
| 2 Advocacy Training Course And Criminal Trial Advocacy Course held on 28th - 29th February 2020 | 4,556.00 |
| 3 Professional Standards Course held on 13th - 14th July 2020 | 2,317.00 |
| 4 Webinar on Peace of Mind Through Planning held on 7th August 2020 | - |
| 5 Webinar on Committal Proceedings And Contempt of Court in Civil Practice held on 17th October 2020 | - |
| 6 Webinar on Maritime Law (Part II): The Carriage of Goods By Sea held on 9th December 2020 | - |
| 7 Webinar on Professional Negligence in Construction held on 10th December 2020 | - |
| | 17,749.55 |
| SURPLUS for the year | 13,914.95 |

JOHORE BAR COMMITTEE

NOTES TO THE ACCOUNTS – 31ST DECEMBER 2020

(1) SIGNIFICANT ACCOUNTING POLICIES

(a) BASIS OF ACCOUNTING

The accounts have been prepared in accordance with the historical cost convention.

(b) DEPRECIATION

Property, plant & equipment are depreciated on a reducing balance basis calculated to write off the cost of the assets over their estimated useful lives at the following annual rates:-

| | | |
|-------------------------------------|---|-----|
| Furniture & fittings |) | 5% |
| CCTV Camera System |) | |
| Equipment, office equipment |) | |
| Post Box |) | |
| Renovation, Electrical installation |) | 10% |
| Bar room – Muar |) | |
| Bar room – Batu Pahat |) | |
| Air conditioner |) | |
| Computer |) | 20% |

(c) LIBRARY

Library represented books and subscriptions to journals kept in the office and is accounted at historical cost.

(d) INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in-first-out basis.

(e) INCOME RECOGNITION

- (i) Subscription fee and rental income are recognised on an accrual basis.
- (ii) Interests on fixed deposits received is recognised on a receipt basis.

JOHORE BAR COMMITTEE

NOTES TO THE ACCOUNTS – 31ST DECEMBER 2020 (continued)

(2) PROPERTY, PLANT AND EQUIPMENT

| | Cost | Accumulated Depreciation | Net Book Value | Depreciation Charge for the Year |
|-------------------------|-------------------|-----------------------------|-------------------|--|
| <u>2020</u> | RM | RM | RM | RM |
| Furniture & Fittings | 63,466.89 | 36,753.65 | 26,713.24 | 1,405.96 |
| Equipment | 106,562.45 | 106,561.45 | 1.00 | - |
| Post Box | 34,276.00 | 34,275.00 | 1.00 | - |
| Renovation | 587,652.70 | 431,091.40 | 156,561.30 | 17,395.70 |
| Bar room - Muar | 12,423.70 | 12,422.70 | 1.00 | - |
| Bar room - Batu Pahat | 1,283.70 | 1,282.70 | 1.00 | - |
| Air Conditioner | 22,125.00 | 22,124.00 | 1.00 | - |
| Electrical Installation | 1,550.00 | 1,549.00 | 1.00 | - |
| Computer | 36,168.74 | 31,956.82 | 4,211.92 | 1,052.98 |
| CCTV Camera System | 2,940.00 | 2,806.40 | 133.60 | 14.84 |
| Office equipment | 8,863.65 | 3,277.85 | 5,585.80 | 620.65 |
| | 877,312.83 | 684,100.97 | 193,211.86 | 20,490.13 |
| <u>2019</u> | | | | |
| Furniture & Fittings | 63,466.89 | 35,347.69 | 28,119.20 | 1,479.96 |
| Equipment | 106,562.45 | 106,561.45 | 1.00 | - |
| Post Box | 34,276.00 | 34,275.00 | 1.00 | - |
| Renovation | 587,652.70 | 413,695.70 | 173,957.00 | 19,328.56 |
| Bar room - Muar | 12,423.70 | 12,422.70 | 1.00 | - |
| Bar room - Batu Pahat | 1,283.70 | 1,282.70 | 1.00 | - |
| Air Conditioner | 22,125.00 | 22,124.00 | 1.00 | - |
| Electrical Installation | 1,550.00 | 1,549.00 | 1.00 | - |
| Computer | 33,319.74 | 30,903.84 | 2,415.90 | 603.97 |
| CCTV Camera System | 2,940.00 | 2,791.56 | 148.44 | 16.49 |
| Office equipment | 5,764.00 | 2,657.20 | 3,106.80 | 345.20 |
| | 871,364.18 | 663,610.84 | 207,753.34 | 21,774.18 |

Additions of assets acquires during the year on cash term : RM5,948.65 (2019: RM15,006).

JOHORE BAR COMMITTEE**NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)****(3) LIBRARY**

| | RM |
|--|-------------------------|
| Balance at 01.01.2020 | 664,157.66 |
| Add: All Malaysia Reports 2020 |) |
| Ann Stats of M'sia ISS 168 Reiss 2019 |) |
| Ann Stats of M'sia ISS 173 Reiss 2020 |) |
| Annotated Statutes of Malaysia Issue 175 |) |
| Annotated Statutes of Malaysia Issue 176 |) |
| Annotated Statutes of Malaysia Issue 177 |) |
| Annotated Statutes of Malaysia Issue 178 |) |
| Annotated Statutes of Malaysia Issue 179 |) |
| Atkin's Court Forms Malaysia Issue 115 |) |
| Atkin's Court Forms Malaysia Issue 116 |) |
| Atkin's Court Forms Malaysia Issue 117 |) |
| Atkin's CRT FMS M'sia ISS 113 Jan 2020 |) |
| CLJ Law Reports 2020 |) |
| Halsbury's Laws of Malaysia Consolidated Index |) |
| Halsbury's Laws of Malaysia Consolidated Table of Cases (A-L) |) |
| Halsbury's Laws of Malaysia Consolidated Table of Cases (M-Z) |) |
| Halsbury's Laws of Malaysia Consolidated Table of Legislation |) |
| Halsbury's Laws of Malaysia Current Service Issue 71 |) |
| Halsbury's Laws of Malaysia Current Service Issue 72 |) |
| Halsbury's Laws of Malaysia Current Service Issue 73 |) |
| Halsbury's Laws of Malaysia Current Service Issue 74 |) |
| Halsbury's Laws of Malaysia Current Service Issue 75 |) |
| Halsbury's Laws of Malaysia Current Service Issue 76 |) |
| Halsbury's Laws of Malaysia V1(2) [30] Shipping |) |
| Halsbury's Laws of Malaysia V10(2) [270] Landlord & Tenant and [280] Distress |) |
| Halsbury's Laws of Malaysia V13(2) [380] Tort |) |
| Halsbury's Laws of Malaysia V16(2) [440] Media and Communications |) |
| Halsbury's Laws of Malaysia V22 [520] Intellectual Property |) |
| Malaysian Court Practice Appellate Courts Issue 29 |) |
| Malaysian Court Practice Appellate Courts Issue 30 |) |
| Malaysian Court Practice Trial Courts Issue 27 |) |
| Malaysian Court Practice Trial Courts Issue 28 |) |
| M'sian Law Journal (MLJ) Subscription 2019 |) |
| M'sian Law Journal (MLJ) Subscription 2020 |) 32,230.00 |
| Balance at 31.12.2020 | Total <u>696,387.66</u> |

JOHORE BAR COMMITTEE**NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)****(4) INVENTORIES LIST (Balance as at 31st December 2020)**

| | | | | 2020 | 2019 |
|---------------------------------|-----|---|-----------|-----------------|-----------------|
| | | | | RM | RM |
| (A) CAR STICKERS | 140 | @ | RM 2.50 | <u>350.00</u> | <u>207.50</u> |
| (B) BAR COUNCIL SOUVENIR | | | | | |
| i) Molded Car Badge | 3 | @ | RM 185.00 | 555.00 | - |
| ii) Car Badge | 5 | @ | RM 130.00 | 650.00 | 910.00 |
| iii) Car sticker (Bar Council) | 41 | @ | RM 5.00 | 205.00 | 205.00 |
| iv) Face mask | 46 | @ | RM 12.00 | 552.00 | - |
| v) Filter | 8 | @ | RM 6.00 | 48.00 | - |
| | | | | <u>2,010.00</u> | <u>1,115.00</u> |
| (C) SOUVENIR FOR SPEAKER | 3 | @ | RM 100.00 | <u>300.00</u> | <u>1,000.00</u> |
| (D) T-SHIRT | | | | | |
| i) Keep Calm Black Colour | 9 | @ | RM 15.50 | 139.50 | 139.50 |
| ii) Litigation/I-Object | 20 | @ | RM 19.50 | 390.00 | 390.00 |
| iii) Trust Me (White Colour) | 47 | @ | RM 26.00 | 1,222.00 | 1,274.00 |
| iv) Blue (Unisex) | 56 | @ | RM 26.00 | 1,456.00 | 1,534.00 |
| v) Blue (Unisex) 4XL/5XL | 3 | @ | RM 35.00 | 105.00 | 105.00 |
| vi) Blue (Ladies) | 73 | @ | RM 27.50 | 2,007.50 | 2,007.50 |
| | | | | <u>5,320.00</u> | <u>5,450.00</u> |
| | | | | <u>7,980.00</u> | <u>7,772.50</u> |

JOHORE BAR COMMITTEE

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)

(5) FIXED DEPOSITS

(A) JOHORE BAR COMMITTEE

| Bank's Name | Fixed Deposit Receipt No. | Maturity Date | Balance @ 01/01/20 RM | (Withdrawal) Additional RM | Interest income RM | Balance @ 31/12/20 RM |
|-------------|---------------------------|---------------|--------------------------|-------------------------------|-----------------------|--------------------------|
| CIMB | 50065906290001 | 04/03/2021 | 120,152.72 | - | 2,160.28 | 122,313.00 |
| CIMB | 50065906290002 | 25/03/2021 | 101,572.95 | - | 1,732.83 | 103,305.78 |
| CIMB | 50065906290003 | 15/03/2021 | 30,000.00 | - | 514.35 | 30,514.35 |
| CIMB | 50065906290005 | 15/03/2021 | - | 100,000.00 | 139.75 | 100,139.75 |
| CIMB | 50065906290006 | 08/06/2021 | - | 100,000.00 | - | 100,000.00 |
| | | | 251,725.67 | 200,000.00 | 4,547.21 | 456,272.88 |

(B) JOHORE BAR COMMITTEE CHARITY AND WELFARE

| Bank's Name | Fixed Deposit Receipt No. | Maturity Date | Balance @ 01/01/20 RM | (Withdrawal) Additional RM | Interest income RM | Balance @ 31/12/20 RM |
|------------------------|---------------------------|---------------|--------------------------|-------------------------------|-----------------------|--------------------------|
| CIMB | 50065906670001 | 04/03/2021 | 17,877.73 | - | 321.43 | 18,199.16 |
| | | | 17,877.73 | - | 321.43 | 18,199.16 |
| TOTAL (A) + (B) | | | 269,603.40 | 200,000.00 | 4,868.64 | 474,472.04 |

(6) SUNDRY DEPOSITS & PREPAYMENTS

| | 2020 RM | 2019 RM |
|---|------------------|------------------|
| (A) SUNDRY DEPOSITS | | |
| TM net Streamyx deposit | 350.00 | 350.00 |
| JBC appeals | 500.00 | 500.00 |
| Yong Seng Office Equipment - 1 unit of Canon NP-3255 copier machine S/N: 28076459 | 570.00 | 570.00 |
| TM Net line deposit | 159.98 | 159.98 |
| Utilities deposit (Johore Bar Building) | 8,700.00 | 8,700.00 |
| Rental of copier - MP4000 (Muar Bar Room) | 500.00 | 500.00 |
| Rental of copier - AFMP-C3000 | 1,000.00 | 1,000.00 |
| Subtotal (A) | 11,779.98 | 11,779.98 |

JOHORE BAR COMMITTEE

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)

(6) SUNDRY DEPOSITS & PREPAYMENTS - continued

| | 2020 RM | 2019 RM |
|---|------------------|------------------|
| (B) PREPAYMENTS | | |
| Public entertainers for Annual Dinner & Dance | - | 10,050.00 |
| Rental for Annual Dinner & Dance | - | 7,000.00 |
| Souvenir for Annual Dinner & Dance | - | 5,749.00 |
| CLJ online subscription | 445.20 | 445.20 |
| CLJ Law Reports | - | 2,950.00 |
| All Malaysia Reports | - | 2,230.00 |
| Website maintenance and domain fee | 105.53 | 429.12 |
| Fire insurance | - | 1,816.27 |
| Glass insurance | 799.99 | - |
| Renewal of lawnet.com.my | 962.50 | 962.50 |
| Staff Insurance | 2,268.22 | 2,013.39 |
| Pest control | 231.00 | 330.00 |
| Subtotal (B) | <u>4,812.44</u> | <u>33,975.48</u> |
| Total Sundry Deposits & Prepayments (A+B) | <u>16,592.42</u> | <u>45,755.46</u> |

(7) ANNUAL SUBSCRIPTION IN ARREARS

| | 2020 RM | 2019 RM |
|---|-----------------|-----------------|
| 37 (2019: 31) members x RM200.00 per member | <u>7,400.00</u> | <u>6,200.00</u> |

(8) CASH AT BANK

(CIMB Bank Berhad)

| Account Name | Account No. | 2020 RM | 2019 RM |
|----------------------------------|--------------|-------------------|-------------------|
| Johore Bar Committee | 80-0933153-1 | 82,929.40 | 39,993.01 |
| Johore Bar House & Library Fund | 80-0933164-8 | 28,354.89 | 29,524.29 |
| Johore Bar Sports Sub-Comm. Fund | 80-0933167-4 | 17,547.58 | 73,693.98 |
| Johore Bar Committee (C & W) | 80-0933176-7 | 17,935.77 | 17,895.77 |
| | | <u>146,767.64</u> | <u>161,107.05</u> |

JOHORE BAR COMMITTEE**NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)****(9) OTHER PAYABLES & ACCRUED CHARGES**

| | 2020 RM | 2019 RM |
|--|------------------|-----------------|
| <u>Other Payables</u> | | |
| Legal Aid Centre | 18,026.32 | - |
| Classic Hotel, Muar | 800.00 | 800.00 |
| | <u>18,826.32</u> | <u>800.00</u> |
| <u>Accrued Charges</u> | | |
| K E Chen & Associates - Audit fee | 4,296.40 | 4,300.00 |
| Binding book charges | 70.00 | - |
| Muar bar room expenses | 215.94 | - |
| Printing & stationery | 102.00 | 1,297.88 |
| Purchase of book | 2,844.00 | 2,100.00 |
| Water & electricity charges | 356.70 | 126.40 |
| Telephone charges | 344.51 | 82.70 |
| | <u>8,229.55</u> | <u>7,906.98</u> |
| Total other payables and accrued charges | <u>27,055.87</u> | <u>8,706.98</u> |

(10) MEMBERS' CREDIT ACCOUNTS

| | 2020 RM | 2019 RM |
|--|---------------|---------------|
| Net advances from members for refreshment and photostat charges to be incurred | <u>609.65</u> | <u>609.65</u> |

(11) RENTAL RECEIVED

This was rental received from letting out of a property of which Malaysian Bar was the registered proprietor.

JOHORE BAR COMMITTEE**NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)****(12) SUNDRY INCOME**

| | 2020 | 2019 |
|---|-----------------|-----------------|
| | RM | RM |
| a) Gain on Sales of Mahkamah Sticker | 1,072.50 | 917.75 |
| b) Gain on Sales of Malaysian Bar Council Souvenir | 1,187.00 | 806.30 |
| c) Gain on Sales of T-Shirts | 8.00 | 529.00 |
| d) Other income - Sales of Legal Directory | 250.00 | 325.00 |
| e) Other income - Collection from telephone, fax & internet | 256.00 | 248.60 |
| f) Other income - Collection from certified of true copy | 575.00 | 675.00 |
| g) Other income - Photocopy charges | 3,071.60 | 3,535.50 |
| h) Other income - Sales of Pupillage Handbook | 100.00 | 80.00 |
| i) Other income - Sales of Bar Council Ruling Book | 1,275.00 | - |
| | <u>7,795.10</u> | <u>7,117.15</u> |

JOHORE BAR COMMITTEE

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)

(12) SUNDRY INCOME (continued)

| | RM | RM |
|--|-------------------|--------------------|
| (a) <u>Gain on Sales of Mahkamah Stickers</u> | | |
| Sales of Car Stickers | | 1,430.00 |
| Less: Cost of sales | | |
| Opening inventories | 207.50 | |
| Purchases of Car Stickers | 500.00 | |
| Less: Closing inventories | <u>(350.00)</u> | |
| <i>Gain</i> | | <u>(357.50)</u> |
| | | <u>1,072.50</u> |
| (b) <u>Gain on Sales of Malaysian Bar Council Souvenir</u> | | |
| Sales of Malaysian Bar Souvenir | | 11,292.00 |
| Less: Cost of sales | | |
| Opening inventories | 1,115.00 | |
| Purchases of Malaysian Bar Council Souvenir | 11,000.00 | |
| Less: Closing inventories | <u>(2,010.00)</u> | |
| <i>Gain</i> | | <u>(10,105.00)</u> |
| | | <u>1,187.00</u> |
| (c) <u>Gain on Sales of T-Shirts</u> | | |
| Sales of T-Shirts | | 138.00 |
| Less: Cost of sales | | |
| Opening inventories | 5,450.00 | |
| Purchases of T-Shirts | - | |
| Less: Closing inventories | <u>(5,320.00)</u> | |
| <i>Gain</i> | | <u>(130.00)</u> |
| | | <u>8.00</u> |

JOHORE BAR COMMITTEE**NOTES TO THE ACCOUNTS - 31ST DECEMBER 2020 (continued)****(12) SUNDRY INCOME (continued)**

| | RM |
|--|-----------------|
| (d) Other income - Sales of Legal Directory | <u>250.00</u> |
| (e) Other income - Collection from telephone, fax & internet | <u>256.00</u> |
| (f) Other income - Collection from certified of true copy | <u>575.00</u> |
| (g) Other income - Photocopy charges | <u>3,071.60</u> |
| (h) Other income - Sales of Pupillage Handbook | <u>100.00</u> |
| (i) Other income - Sales of Bar Council Ruling Book | <u>1,275.00</u> |