Registration No.: PPM-012-10-08112022

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)

(Registered in Malaysia - Societies Act, 1966)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Registration No.: PPM-012-10-08112022

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
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REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
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MANAGEMENT COMMITTEE'S REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Management Committee hereby submit their report together with the audited financial statements of the Society for the financial year ended 31 December 2024.

PRINCIPAL ACTIVITIES AND GENERAL INFORMATION

The Society is non-profit organisation registered under the Societies Act, 1966.

This Society was established to implement programs and activities related to the welfare of children with cancer in Malaysia.

The principal address of the Society is located at No. 23, Jalan BP 14/8, Bandar Bukit Puchong 2, 47100 Puchong, Selangor Darul Ehsan.

RESULTS	**RM**
Surplus for the financial year	165,114

MANAGEMENT COMMITTEE MEMBERS

Chairman	:	Puan Lavaniyah A/P Ganapathy
Deputy chairman	:	Encik Tivagarr A/L Ganapathy
Secretary	:	Puan Kala Wani A/P Selvaraja
Deputy secretary	:	Encik Kanagalingam A/L Ramasamy
Honorary treasurer	:	Encik Jeganath A/L Bala Subramaniam
Committee member	:	Puan Pavethira A/P Rajandaran
Committee member	:	Cik Nantheni A/P Kalidas
Committee member	:	Puan Pravviynaa A/P Ganapathy
Committee member	:	Encik Jeevan A/L Subramaniam
Committee member	:	Encik Yogaraj A/L Nadaraja

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PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)
(Registered in Malaysia - Societies Act, 1966)

STATEMENT BY THE MANAGEMENT COMMITTEE REPRESENTATIVES

We, the representative of the Management Committee primarily responsible for the financial management of Pertubuhan Kanser Kanak-Kanak Malaysia (Children Cancer Association Malaysia) state that, in our opinion, the accompanying statement of financial position, statement of income and expenditure, statement of receipts and payments and the notes to the financial statements thereon are properly drawn up so as to give a true and fair view of the state of affairs of the Society as of 31 December 2024, and of its financial performance for the financial year then ended.

Approved and signed on behalf of the Management Committee Members:

Puan Lavaniyah A/P Ganapathy
Chairman

Puan Kala Wani A/P Selvaraja
Secretary

Encik Jeganath A/L Bala Subramaniam
Treasurer

Puchong, Selangor Darul Ehsan.

Dated: 13 JUN 2025

Before me,

PESURUHJAYA SUMPAH MALAYSIA
B 782
Premila Ramachandran
01.01.2025 - 31.12.2027

No 8-1, Jalan Puteri 5/1,
Bandar Puteri Puchong,
47100 Puchong,
Selangor.

ILAM & ASSOCIATES
CHARTERED ACCOUNTANTS [AF002537]

03-5880 5553
audit@ilamco.com.my
OT-05-02, 2 Rio Tower, Persiaran Rio, Bandar Puteri, 47100 Puchong, Selangor Darul Ehsan.
www.ilamassociates.com

INDEPENDENT AUDITORS' REPORT

to the Members of Pertubuhan Kanser Kanak-Kanak Malaysia
(Children Cancer Association Malaysia)
(Registration No.: PPM-012-10-08112022)
(Registered in Malaysia - Societies Act, 1966)

REPORT ON THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Pertubuhan Kanser Kanak-Kanak Malaysia (Children Cancer Association Malaysia), which comprise the statement of financial position as at 31 December 2024, and the statement of income and expenditure, and statement of receipts and payments for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2024, and of its financial performance and its statement of receipts and payments for the financial year then ended in accordance with the accounting policies as disclosed in Note 2 and the requirements of Societies Act 1966 in Malaysia.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

We are independent of the Society 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' *International Code of Ethics for Professional Accountants* (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

The Management Committee of the Society's Responsibility for the Financial Statements

The Management Committee of the Society are responsible for the preparation of financial statements of the Society that give a true and fair view in accordance with the accounting policies as disclosed in Note 2 and the requirements of the Societies Act 1966 in Malaysia. Management Committee of the Society are also responsible for such internal control as the Management Committee of the Society determine is necessary to enable the preparation of financial statements of the Society that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Society, the Management Committee of the Society are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

ILAM & ASSOCIATES
CHARTERED ACCOUNTANTS [AF002537]

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INDEPENDENT AUDITORS' REPORT (CONT'D)

to the Members of Pertubuhan Kanser Kanak-Kanak Malaysia
(Children Cancer Association Malaysia)
(Registration No.: PPM-012-10-08112022)
(Registered in Malaysia - Societies Act, 1966)

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management committee of the Society.

- Conclude on the appropriateness of the Management Committee of the Society use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Society or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Society, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the 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 identified during our audit.

ILAM & ASSOCIATES
CHARTERED ACCOUNTANTS [AF002537]

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INDEPENDENT AUDITORS' REPORT (CONT'D)

to the Members of Pertubuhan Kanser Kanak-Kanak Malaysia
(Children Cancer Association Malaysia)
(Registration No.: PPM-012-10-08112022)
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Other Matters

The report is made solely to the committee members of the Society, as a body, in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Ilam & Associates
AF No.: 002537
Chartered Accountants

Ilamparithi A/L Rajadran
Approval No.: 03766/08/25 (J)
Chartered Accountant

Puchong, Selangor Darul Ehsan.
13 June 2025

Registration No.: PPM-012-10-08112022

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)
(Registered in Malaysia - Societies Act, 1966)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	2024 RM	2023 RM
ASSETS			
Non-current assets			
Plant and equipment	4	680	1,340
Current assets			
Trade receivables		-	900
Cash and cash equivalents	3.3	179,206	6,387
		179,206	7,287
TOTAL ASSETS		179,886	8,627
EQUITY AND LIABILITIES			
EQUITY			
Accumulated fund		5,627	-
Surplus for the financial year		165,114	5,627
TOTAL EQUITY		170,741	5,627
Current liabilities			
Other payables	5	9,145	3,000
TOTAL LIABILITIES		9,145	3,000
TOTAL EQUITY AND LIABILITY		179,886	8,627

The annexed notes form an integral part of these financial statements

Registration No.: PPM-012-10-08112022

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)
(Registered in Malaysia - Societies Act, 1966)

STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	2024 RM	2023 RM
Income			
Donation		597,742	52,715
Membership fees		-	900
		597,742	53,615
Less: Expenditure			
Accounting fees		3,000	1,500
Auditors' remuneration		3,000	1,500
Campaign expenses		135,426	3,505
Centre expenses		34,010	-
Courier and postage		35	-
Depreciation of plant and equipment		660	660
Dinner expenses		-	180
Medical fees		164,009	35,743
Membership fees		1,100	-
Office expenses		2,811	2,900
Petrol, parking and toll		157	-
Rental of premises		39,750	-
Salaries, allowances and bonus		45,500	-
Staff welfare		2,990	-
Website charges		180	2,000
		432,628	47,988
Surplus for the financial year		165,114	5,627

The annexed notes form an integral part of these financial statements

Registration No.: PPM-012-10-08112022

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)
(Registered in Malaysia - Societies Act, 1966)

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Note	2024 RM	2023 RM
Receipts			
Donation		597,742	52,715
Less: Payments			
Campaign expenses		135,426	3,505
Centre expenses		32,969	-
Courier and postage		35	-
Dinner expenses		-	180
ICT equipment		-	2,000
Medical fees		164,009	35,743
Membership fees		1,100	-
Office expenses		2,807	2,900
Petrol, parking and toll		157	-
Rental of premises		39,750	-
Salaries, allowances and bonus		45,500	-
Staff welfare		2,990	-
Website charges		180	2,000
		424,923	46,328
Net cash inflow		172,819	6,387
Cash and cash equivalents brought forward		6,387	-
Cash and cash equivalents	3.3	179,206	6,387

The annexed notes form an integral part of these financial statements

PERTUBUHAN KANSER KANAK-KANAK MALAYSIA
(CHILDREN CANCER ASSOCIATION MALAYSIA)
(Registered in Malaysia - Societies Act, 1966)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

1 GENERAL INFORMATION

The Society is non-profit organisation registered under the Societies Act, 1966.

The Society has been established to implement programs and activities related to the welfare of children with cancer in Malaysia.

The principal address of the Society is located at No. 23, Jalan BP 14/8, Bandar Bukit Puchong 2, 47100 Puchong, Selangor Darul Ehsan.

The financial statements which are the responsibility of Management Committee of Society were authorised on 13 June 2025.

2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the accounting policies and the requirements of the Society Act, 1966.

The financial statements have been prepared on the historical cost basis, other than as disclosed in Note 3 to the financial statements.

3 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted are set out below.

3.1 PLANT AND EQUIPMENT

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

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

Plant and equipment	**Rate**
ICT equipment	33%

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

3 SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.1 PLANT AND EQUIPMENT (CONT'D)

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

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

3.2 RECEIVABLES

Receivables are carried at anticipated realisable values. Bad debts are written off in the period in which they are identified. An estimate is made for doubtful debts based on a review of all outstanding amounts as at the balance sheet date.

3.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash at bank which is used by the Society in the management of their short-term commitments.

3.4 PAYABLES

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services received.

3.5 INCOME

i) Donation

Donation is recognised as a receipt basis.

ii) Membership fees

Membership fees are recognised for their contribution through the payment of entry and annual membership fees.

3.6 INCOME TAX

The Society is a non-profit making organisation and is not subject to tax under the Income Tax Act, 1967.

4 PLANT AND EQUIPMENT

	At 1 January 2024 RM	Additions RM	Disposals RM	At 31 December 2024 RM
Gross carrying amount				
ICT equipment	2,000	-	-	2,000

	At 1 January 2024 RM	Annual depreciation RM	Disposals RM	At 31 December 2024 RM
Accumulated depreciation				
ICT equipment	660	660	-	1,320

	At 31 December 2024 RM	At 1 January 2024 RM
Carrying amount		
ICT equipment	680	1,340

5 OTHER PAYABLES

	2024 RM	2023 RM
Accruals	9,000	3,000
Other payables	145	-
	9,145	3,000

6 INCOME TAX

The Society is a non-profit organisation and is not subject to tax under Income Tax Act, 1967.