

**GURDWARA SAHIB KAJANG**

**FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2021**

**GURDWARA SAHIB KAJANG**

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## GURDWARA SAHIB KAJANG

### CORPORATE INFORMATION

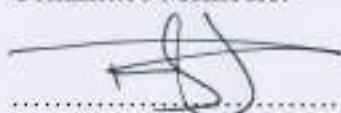
ESTABLISHED	VIDE FMS GOVERNMENT GAZETTE NO. 5064 DATED 4.11.1921
REGISTERES	With the Registrar of Societies vide Registration No. 4775/90 dated 17.08.1990
MEMBER BY	Malaysian Gurdwaras Council (Majlis Gurdwara Malaysia)
COMMITTEE MEMBERS	Ranjit Singh a/l Taram Singh - President Iqbal Singh a/l Arjan Singh - Vice President Balwinder Singh - Honorary Secretary Taram Singh a/l Magga Singh - Honorary Treasurer Amar Jeetha Singh Inder Singh - Honorary Assistant Secretary Beljit Singh a/l Kartar Singh - Honorary Assistant Treasurer Dato SAC (R) Mohan Singh a/l Tara Singh Gardel Singh a/l Lal Singh Girish Singh Sachdev Dalbir Singh Gurmeet Singh a/l Balkar Singh Harjinder Singh Dhillon Nirmal Singh a/l Terlok Singh Sarmukh Singh a/l Pritam Singh
HONORARY AUDITORS	Dr. Gurdev Singh @Gurudev Singh Gill Jinnil Singh a/l Jagar Singh
TRUSTEES	Gurmith Singh a/l Dalip Singh Sarjit Singh a/l Kesar Singh Ranjit Singh a/l Taram Singh
REGISTERED PLACE OF BUSINESS	Allotment 5, Section 13, Jalan Sungei Chua 43000, Kajang, Selangor Darul Ehsan Tel No: +(603) 87368606
BANKERS	CIMB Bank Berhad, Kajang Branch Hong Leong Bank Berhad: Kajang Branch

## GURDWARA SAHIB KAJANG

### STATEMENT BY THE COMMITTEE MEMBERS

We, **RANJIT SINGH S/O TARAM SINGH** and **IQBAL SINGH S/O ARJAN SINGH** being two of the Committee Members of the **GURDWARA SAHIB KAJANG** ("GSK"), do hereby state, in the opinion of the Committee Members, the financial statements set out on pages 5 to 12, are drawn up so as give a true and fair view of the financial position of GSK as at 31 December 2021 and of the results of the operations, changes in total fund and cashflows of GSK for the financial year ended on that date in accordance with applicable accounting policies as set out on pages 9 and 10.

Signed on behalf of the Committee Members of GSK in accordance with a resolution of the Committee Members:



.....  
**RANJIT SINGH S/O TARAM SINGH**  
 Honorary President



.....  
**IQBAL SINGH S/O ARJAN SINGH**  
 Honorary Vice President

Kajang, Selangor Darul Ehsan  
 6 March 2022

### STATUTORY DECLARATION

I, **TARAM SINGH S/O MAGGA SINGH** I/C No. 390818-08-5335, the Committee Member primarily responsible for the financial management of the **GURDWARA SAHIB KAJANG**, do solemnly and sincerely declare that the financial statements set out on pages 5 to 12 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 Declarations Act 1960.

Subscribed and solemnly declared by the abovenamed)

**TARAM SINGH S/O MAGGA SINGH** )

I/C No: 390818-08-5335 )

At Kajang, Selangor Darul Ehsan )

On 6 March 2022

Before me:



Commissioner for Oaths

No. 47D, Tingkat 1,  
 Jalan Sulaiman,  
 43000 Kajang, Selangor.  
 012-2852486

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TARAM SINGH S/O MAGGA SINGH

## HONORARY AUDITORS REPORT TO THE MEMBERS OF GURDWARA SAHIB KAJANG

### Report on the Financial Statements

We have audited the accompanying financial statements of GURDWARA SAHIB KAJANG ("GSK"), which comprise the balance sheet as at 31 December 2021, and the statement of receipts and expenditure, statement of changes in fund and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 5 to 12.

#### *Committee Members' Responsibility for the Financial Statements*

The Committee Members of GSK are responsible for the preparation and fair presentation of these financial statements in accordance with applicable accounting standards; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Honorary Auditor's Responsibility*


Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. 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.

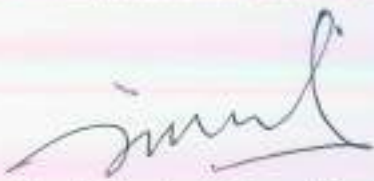
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 Committee 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.

#### *Opinion*

In our opinion, the financial statements have been properly drawn up in accordance with applicable accounting policies as set out on pages 9 and 10 so as to give a true and fair view of the financial position of GSK as at 31 December 2021, and of its financial performance and its cash flows for the year then ended.

  
Dr. Gurdev Singh @ Gurudev Singh Gill  
(Honorary Auditor)

  
Jinnil Singh a/l Jagar Singh  
(Honorary Auditor)

Kajang  
Date: 6 March 2022

## GURDWARA SAHIB KAJANG

### BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 RM	2020 RM
<b>PROPERTY, PLANT AND EQUIPMENT</b>	3	5,339,563	5,353,014
<b>CURRENT ASSETS</b>			
Other receivables		6,500	6,500
Deposits		6,905	6,905
Cash and cash equivalents	4	182,441	210,870
		195,846	224,275
<b>CURRENT LIABILITIES</b>			
Other payables		232,652	240,072
Term Loan (Secured)	5	175,814	144,000
Trust Fund (SEDIC)	6	-	8,345
Loan from Members	7	203,500	203,500
		611,966	595,917
<b>NET CURRENT LIABILITIES</b>		(416,120)	(371,642)
<b>NET ASSETS</b>		4,923,443	4,981,372
<b>REPRESENTED BY:-</b>			
<b>ACCUMULATED FUND</b>		4,006,307	3,776,013
<b>TERM LOAN (Secured)</b>	5	917,136	1,205,359
		4,923,443	4,981,372

The above balance sheet is to be read in conjunction with the notes to the financial statements set out on pages 8 to 12.

## GURDWARA SAHIB KAJANG

### STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 RM	2020 RM
<b>Receipts</b>			
Donation – Gurdwara activities		194,037	136,015
Donation – Development activities		157,813	429,581
Punjabi Education Centre activities		11,950	44,075
Rental of Space (Telco Tower)		47,850	46,750
Interest		1,706	3,544
Transfer from Trust Fund (SEDIC)	6	8,345	57,980
		421,701	717,945
<b>Expenditure</b>			
Administration and general expenses		22,620	27,987
Allowances		80,437	108,160
Utilities		17,853	20,307
Depreciation	3	13,451	25,762
Interest expenses		57,046	80,930
		191,407	263,146
<b>Surplus for the year</b>		<b>230,294</b>	<b>454,799</b>

### STATEMENT OF CHANGES IN TOTAL FUND FOR THE YEAR ENDED 31 DECEMBER 2021

	Accumulated Fund	
	2021 RM	2020 RM
Balance at 1 January	3,776,013	3,321,214
Surplus for the year	230,294	454,799
<b>Balance at 31 December</b>	<b>4,006,307</b>	<b>3,776,013</b>

The above statement of receipts and expenditure and statement of changes in total funds are to be read in conjunction with the notes to the financial statements set out on pages 8 to 12.

## GURDWARA SAHIB KAJANG

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 RM	2020 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus of income over expenditure	230,294	454,799
Adjustments for:		
Depreciation	13,451	25,762
Operating surplus before working capital changes	243,745	480,561
Changes in working capital		
Other receivables	-	500
Deposits	-	-
Other payables	(7,420)	(55,000)
<b>Cash generated from operations</b>	236,325	426,061
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-	15,972
<b>Net cash (used) in investing activities</b>	-	(15,972)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Loan from members	-	121,500
Repayment of term loan	(256,409)	(535,649)
SEDIC grant used during the year	(8,345)	(57,980)
<b>Net cash used by financing activities</b>	(264,754)	(472,129)
<b>Net increase/(decrease) in cash and cash equivalents</b>	(28,429)	(62,040)
<b>CASH AND CASH EQUIVALENTS BROUGHT FORWARD</b>	210,870	272,910
<b>CASH AND CASH EQUIVALENTS CARRIED FORWARD</b>	182,441	210,870

The above cash flow statement is to be read in conjunction with the notes to the financial statements set out on pages 8 to 12.



## GURDWARA SAHIB KAJANG

### NOTES TO THE FINANCIAL STATEMENTS – 31 DECEMBER 2021

#### 1. PRINCIPAL ACTIVITIES AND GENERAL INFORMATION

The aims and objects of GSK remained unchanged during the year and consist of the following:

- To propagate the Sikh religion amongst non-Muslims;
- To organise religious and social functions;
- To create affection, concord and friendship amongst members of the Sikh Community and the general public;
- To protect the religious rights of members of the society and Sikhs in general;
- To develop and maintain GSK and any other property used for the purpose of worship and fellowship;
- To co-operate and assist any other society or group with similar objectives;
- To own, develop and dispose immovable property as provided under rule 15 of GSK's rules.

GSK was registered on 17 August 1990 as a non-for-profit organisation.

The principal place of activities of GSK is located at Allotment 5, Section 13, Jalan Raja Hishamuddin (Jalan Sungei Chua), 43000, Kajang, Selangor Darul Ehsan.

The financial statements are presented in Ringgit Malaysia.

The financial statements were authorised for issue by the Committee Members of GSK in accordance with a resolution of the Committee Members dated 6 March 2022.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### (a) Basis of preparation

The financial statements of GSK have been prepared under the historical cost convention unless otherwise indicated.

### (b) Property, plant and equipment

Property and equipment are stated at cost less accumulated depreciation and impairment losses. The policy for the recognition and measurement of impairment losses is in accordance with Note 2 (f).

Freehold land is not depreciated as it has an infinite life. The straight-line method is used to write off the cost of the following assets to their residual values over their estimated useful lives at the following principal annual rates:

Building	2%
Renovation	10%
Equipment, furniture and fittings	20%

The residual values, useful life and depreciation method are reviewed at each financial year end 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 property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The difference between the net disposal proceeds, if any, and the net carrying amount is recognised in the income statement.

### (c) Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand, bank balances, demand deposits and other 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.

### (d) Other receivables and deposits

Other receivables and deposits are stated at cost less allowances for doubtful debts.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### (e) Payables

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

### (f) Impairment

At each balance sheet date, the carrying values of assets, other than financial assets and deferred tax assets, are reviewed for impairment to determine whether 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 is the higher of an asset's net selling price and its value in use, which is measured by reference to discounted future cash flows. Recoverable amounts are estimated for individual assets, or if it is not possible, for the cash-generating unit.

An impairment loss is charged to the income statement immediately.

Subsequent increase in the recoverable amount of an asset is treated as reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have determined (net of depreciation) had no impairment loss been recognised. The reversal is recognised in the income statement immediately.

### (g) Financial Instruments

Financial instruments are recognised in the balance sheet when GSK has become a party to the contractual provisions of the instruments. The particular recognition methods adopted are disclosed in the individual accounting policy statements associated of each item.

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 liability are reported as expense or income. Distributions to holders of financial instruments classified as equity are charged directly to equity. Financial instruments are offset when GSK has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

### (h) Recognition of income

Subscription and other income derived are recognised in the income statement on an accrual basis.

Interest income is recognised on the effective yield basis.

### 3. PROPERTY, PLANT AND EQUIPMENT

<i>Cost</i>	Freehold	Building	Renovation	Equipment,	Total
	land			furniture &	
	RM	RM	RM	RM	RM
At 1 January 2021	849,417	4,460,882	181,484	173,498	5,665,281
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At 31 December 2021	849,417	4,460,882	181,484	173,498	5,665,281
<i>Accumulated depreciation</i>					
At 1 January 2021	-	-	162,846	149,421	312,267
Charge for the year	-	-	6,211	7,240	13,451
Disposal	-	-	-	-	-
At 31 December 2021	-	-	169,057	156,661	325,718
<i>Net book value</i>					
At 31 December 2021	849,417	4,460,882	12,427	16,837	5,339,563
At 31 December 2020	849,417	4,460,882	18,638	24,077	5,353,014
Depreciation charge for the year ended 31 December 2020	-	-	6,596	19,166	25,762

The freehold land refers to the vacant land held under Title No, 129045 ( HSD 75209, P.T No. 51266) in the Town of Kajang, District of Ulu Langat, State of Selangor with area measuring approximately 3,479 square metres (37,448 sq feet) purchased in year 2004. The freehold property was revalued on 3 September 2014 by Rahim & Co with a market value of RM3,750,000.

The existing buildings of GSK which include the present Darbar Sahib and its auxiliary buildings were constructed in 1970 and the further enhancements/renovations were carried out between the years 1970 to 2002 including the building of the toilets and the fixing of air conditioners in the Darbar Sahib. The costs relating to these buildings and equipment incurred up to the year 2002 have not been capitalised above as the books of GSK were maintained on a cash basis until the year 2002 and such expenditure was charged out in the year it was incurred.

A new 3.5 storey building was physically completed on 31 December 2017 and transferred to property, plant and equipment on the same day. Depreciation for the new building will only commence upon obtaining the certificate of completion and compliance expected to be in 2022.

**4. CASH AND CASH EQUIVALENTS**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Cash and bank balances	84,850	106,984
Fixed deposits with licensed bank	97,591	103,886
	<u>182,441</u>	<u>210,870</u>

The range of interest rates of deposits that was effective during the financial year was 1.8% to 2.8% (2020 -2.8% to 3.8%) per annum. Bank balances are deposits held at call with banks.

**5. TERM LOAN (Secured)**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Repayable within a year	175,814	144,000
Repayable after one year	917,136	1,205,359
	<u>1,092,950</u>	<u>1,349,359</u>

A secured term loan of RM2.625 million was obtained from a licensed bank in February 2015 which is secured against GSK's freehold land and the personal guarantee of the Honorary President and Honorary Vice President of GSK. The secured term loan was to temporary finance the construction of the new 3.5 storey building of GSK. The effective interest rate as at reporting date is 4.62% (2020: 4.62%) with a monthly installment of RM19,405 (2020: RM19,405).

**6. TRUST FUND (SEDIC)**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Balance at 1 January	8,345	66,325
Net usage during the year	(8,345)	(57,980)
	<u>-</u>	<u>8,345</u>

GSK was awarded a grant amounting to RM355,040 in 2016 by Socioeconomic Development of Indian Community (SEDIC), a unit within the Prime Minister Department for the purposes of running a kindergarten.

**7. LOAN FROM MEMBERS**

The loan from members are unsecured, interest free and are repayable on demand.

**8. TAX EXPENSE**

GSK is a tax exempt body under Schedule 6 of the Income Tax Act, 1967, and as such no provision for tax liability has been made in the financial statements.

Annex 1: For information purposes only and do not form part of the statutory accounts

**GURDWARA SAHIB KAJANG  
AMALGAMATED RECEIPTS AND EXPENDITURE FOR YEAR ENDED 31st DECEMBER 2021**

	2021				2020			
	GSK RM	GSK-DC RM	GSK-PEC RM	Total RM	GSK RM	GSK-DC RM	GSK-PEC RM	Total RM
<b>INCOME</b>								
Deg collection	22,130.90			22,130.90	16,043.50			16,043.50
Subscription	5,800.00			5,800.00	3,550.00			3,550.00
Gotak	50,308.85			50,308.85	47,390.25			47,390.25
Gurpurab	17,195.00			17,195.00	12,240.00			12,240.00
Vasakhi	17,955.00			17,955.00	-			613.00
Ramala	797.00			797.00	613.00			613.00
General Donations	74,700.00			74,700.00	35,111.00			35,111.00
Misc Collections	5,150.00			5,150.00	22,067.00			22,067.00
<b>Sub Total</b>	<b>194,036.75</b>			<b>194,036.75</b>	<b>136,014.75</b>			<b>136,014.75</b>
Rental of Space	47,850.00			47,850.00	46,750.00			46,750.00
Interest (Net)		157,813.00	1,705.56	157,813.00	441.04	429,580.57	3,103.20	3,544.24
Building Fund- Donations			4,959.75	4,959.75			30,384.00	429,580.57
Donations from School (PETM & Others)			6,990.00	6,990.00			13,691.00	30,384.00
Income from school (Fee, Foods etc)								13,691.00
<b>Total Income</b>	<b>241,886.75</b>	<b>157,813.00</b>	<b>13,655.31</b>	<b>413,355.06</b>	<b>183,205.79</b>	<b>429,580.57</b>	<b>47,178.20</b>	<b>659,964.56</b>
<b>EXPENDITURE</b>								
Allowances								
Granthi	19,000.00			19,000.00	19,850.00			19,850.00
Services (Cook, Teachers & Security)	2,625.00		58,812.00	59,812.00	5,000.00		24,080.00	29,080.00
Paath					1,250.00			1,250.00
<b>Utilities</b>	<b>21,625.00</b>		<b>58,812.00</b>	<b>80,437.00</b>	<b>26,100.00</b>		<b>24,080.00</b>	<b>50,180.00</b>
Electricity	13,740.05			13,740.05	16,417.60			16,417.60
Water	537.70			537.70	391.45			391.45
Gas	1,810.40			1,810.40	1,542.80			1,542.80
Telephone (net)	1,764.95			1,764.95	1,955.45			1,955.45
	<b>17,853.10</b>			<b>17,853.10</b>	<b>20,307.30</b>			<b>20,307.30</b>
Administration and General expenses								
Newspaper	150.00			150.00	150.00			150.00
Insurance	3,941.70			3,941.70	4,392.00			4,392.00
Gurpurb	3,424.10			3,424.10	3,678.30			3,678.30
Sat Sang	425.10			425.10	2,265.30			2,265.30
Vasakhi	2,356.40			2,356.40				
Asa Di War and Kiran Darbar	1,562.00			1,562.00	1,593.80			1,593.80
Building & Equipment Maintenance	1,450.00	27.50	3,889.30	1,450.00	4,165.00	28.43	1,442.50	4,165.00
Sundries	4,433.25			8,350.05	6,275.45			7,746.38
Cultural Activities Expenses								
Refresherments- School								
Payments for books/uniforms/stationery			960.00	960.00			1,670.30	1,670.30
	<b>17,742.55</b>	<b>27.50</b>	<b>4,849.30</b>	<b>22,619.35</b>	<b>22,519.85</b>	<b>28.43</b>	<b>5,438.55</b>	<b>27,986.83</b>
<b>SEDIC Expenditure</b>								
Teacher Allowance & Transport					39,980.00			39,980.00
Food and Refreshment					6,000.00			6,000.00
Printing, Stationery, Licence, Accounting					12,000.00			12,000.00
					<b>57,980.00</b>			<b>57,980.00</b>
<b>Capital Expenditure</b>								
Equipment					3,000.00		4,200.00	4,200.00
Furniture & Fittings		10,000.00		10,000.00	3,000.00	8,772.00		11,772.00
New Building					3,000.00	63,772.00	4,200.00	55,000.00
		<b>10,000.00</b>		<b>10,000.00</b>				<b>70,972.00</b>
<b>Total Expenditure</b>	<b>57,220.65</b>	<b>10,027.50</b>	<b>63,661.30</b>	<b>130,909.45</b>	<b>129,907.15</b>	<b>63,800.43</b>	<b>33,718.55</b>	<b>227,426.13</b>
<b>Net Cash flow from Operating Activities</b>	<b>184,666.10</b>	<b>147,785.50</b>	<b>(50,005.99)</b>	<b>282,445.61</b>	<b>53,298.64</b>	<b>365,780.14</b>	<b>13,459.65</b>	<b>432,538.43</b>
Inter GSK Accounts transfer in/(out)	(172,410.00)	169,810.00	2,600.00	0	(108,028.30)	108,000.00	28.30	(0.00)
Loan From Members		(256,408.92)		(256,408.92)		121,500.00		121,500.00
Loan Repayment- Principal		(97,046.08)		(97,046.08)	(16,500.00)	(517,148.60)		(535,648.60)
Net (decrease)/increase in cash	<b>12,256.10</b>	<b>4,140.50</b>	<b>(47,405.99)</b>	<b>(31,009.39)</b>	<b>(73,229.66)</b>	<b>(2,798.43)</b>	<b>13,487.95</b>	<b>(62,540.14)</b>
Cash flow as at 1st Jan	<b>46,670.29</b>	<b>22,597.55</b>	<b>152,007.40</b>	<b>221,275.24</b>	<b>119,899.95</b>	<b>25,395.98</b>	<b>138,519.45</b>	<b>283,815.38</b>
Cash flow as at 31st Dec	<b>58,926.39</b>	<b>26,738.05</b>	<b>104,601.41</b>	<b>190,265.85</b>	<b>46,670.29</b>	<b>22,597.55</b>	<b>152,007.40</b>	<b>221,275.24</b>
<b>Represented by:</b>								
CIMB Fixed Deposit			97,591.43	97,591.43			103,885.87	103,885.87
CIMB Current Account		19,528.56	8,948.99	28,477.55		20,163.56	46,733.74	68,897.30
HLB Bank Savings Account	39,483.15			39,483.15	29,694.13			29,694.13
HLB Bank Current Account	9,038.24	7,209.49		16,247.73	6,571.16	2,433.99		9,005.15
HLB Bank Fixed Deposit			640.99	640.99			1,387.79	1,387.79
Perly Cash								
<b>Cash Total</b>	<b>48,521.39</b>	<b>26,738.05</b>	<b>107,181.41</b>	<b>182,440.85</b>	<b>36,265.29</b>	<b>22,597.55</b>	<b>152,007.40</b>	<b>210,870.24</b>
Other Debtors/Deposit (Tailor/Sedic)	3,500.00		(2,580.00)	3,500.00	3,500.00			3,500.00
Accruals Salary	3,750.00			3,750.00	3,750.00			3,750.00
Deposit with Immigration	3,155.00			3,155.00	3,155.00			3,155.00
Deposits with TNB, JBA, Telekom & Gas								
	<b>58,926.39</b>	<b>26,738.05</b>	<b>104,601.41</b>	<b>190,265.85</b>	<b>46,670.29</b>	<b>22,597.55</b>	<b>152,007.40</b>	<b>221,275.24</b>

GSK: Gurdwara Sahib Kajang

GSK-DC: GSK Development Committee

GSK-PEC: GSK Punjabi Education Committee

**Gurdwara Sahib Kajang**  
**Supplementary Notes to Accounts: 31 December 2021**

<b>1 Misc Collections</b>	<b>2021</b>	<b>2020</b>
Gas		1,300
Asa Di War	1,580	4,510
Sat Sang	1,590	3,606
Administration and Accounts of Tadika		12,000
Rela		180
Khafan	60	60
Nishan Sahib and Misc	180	411
Gas	1,190	
Rela	550	
<b>Total</b>	<b>5,150</b>	<b>22,067</b>
<b>2 Building and Equipment Maintenance</b>		
Electrical Spares	148	66
CCTV/PA System Repairs	97	600
Cutting Trees & Cutting Grass		15
Washing Detergent & Cleaning Materials		240
Repairs: Electrical and Equipment	210	1,630
Pipe repair	354	
Weed Killer	365	
Wall Thermostat	230	
Other Repairs		1,614
Other Misc	46	
<b>Total</b>	<b>1,450</b>	<b>4,165</b>
<b>3 Sundries</b>		
Transport		408
Jodi		470
Kirtan		300
Malaysian Gurdwaras Council	200	200
Table Bag	200	
Bank Commission & Stamp Duty	73	41
Postage + Pos Box rental + ROS	200	262
Stationary + Photocopy + Printing	275	178
Quit Rent & Assessment	751	1,112
RELA	2,346	2,680
Medicine	380	215
Airfare & Visa		140
Misc	9	37
Langgar		233
<b>Total for GSK</b>	<b>4,433</b>	<b>6,275</b>
<b>GSK-DC: Misc Expenses</b>	<b>28</b>	<b>28</b>
<b>GSK-PECK</b>		
Building Maintenance		732
Transportation Charges		700
Printing	1,163	
Upkeep of Premises	112	
Misc	2,614	11
	3,889	1,443
<b>Grand Total</b>	<b>8,350</b>	<b>7,746</b>
<b>4 Equipment</b>		
Projector		4,200
<b>Total</b>	<b>0</b>	<b>4,200</b>
<b>5 Furniture &amp; Fittings</b>		
Tinting of New Building: GSK		3,000
Tinting of New Building: GSK-DC		8,772
<b>Total</b>	<b>0</b>	<b>8,772</b>
<b>6 New Building</b>		
Paradigm Builders (Main Contractors)	10,000	55,000
<b>Total</b>	<b>10,000</b>	<b>55,000</b>

**Annex 3: For information purposes only and do not form part of the statutory accounts**

**Gurdwara Sahib Kajang**

**Property Plant and Equipment as at 31 December 2021**

Type of Asset	Year of Purchase	Cost	Acc Dep b/f	Depn 2021	Acc Dep c/f	Net Book Value
<b>Property (Depn: 0%)</b>						
Freehold Land	2004	833,000		-		833,000
Earthworks (clearing & sand)	2004	10,000		-		10,000
Earthworks (clearing & sand)	2012	6,417				6,417
Sub Total		849,417				849,417
<b>Building</b>						
New 3.5 storey building	2017	4,396,934			0	4,396,934
Final Variation Order	2019	63,948			0	63,948
		4,460,882	0	0	0	4,460,882
<b>Renovation (Depn: 10%)</b>						
New Class Rooms	2007	16,607	16,607		16,607	0
Drain Covers	2008	500	500		500	0
Darbar Sahib Roof	2009	18,000	18,000		18,000	0
Renovation of Class Room	2009	17,980	17,980		17,980	0
New carpet laying in Darbar Sahib	2010	21,500	21,500		21,500	0
Building & Room Improvement	2010	26,432	26,432		26,432	0
Building & Room Improvement	2011	3,850	3,850		3,850	0
Building & Room Improvement	2012	14,500	14,500		14,500	0
Cabin (2 units)	2014	14,300	10,010	1,430	11,440	2,860
Temporary Structure	2014	47,815	33,467	4,781	38,248	9,567
		181,484	162,846	6,211	169,057	12,427
<b>Equipment, furniture &amp; fittings (Depn: 20%)</b>						
P.A. System	2004	8,000	7,999		7,999	1
Air Condition	2004	1,000	999		999	1
Grass Cutter Machine	2005	780	779		779	1
Wiring Upgrade	2007	6,915	6,914		6,914	1
P.A. System Upgrade	2008	1,829	1,828		1,828	1
Air Condition	2009	1,000	1,000		1,000	0
New Air Conditioner units	2010	3,740	3,740		3,740	0
Wiring Service	2010	7,321	7,320		7,320	1
Emergency Lights	2010	3,442	3,442		3,442	0
Ceiling & Wall Fans	2010	396	396		396	0
PA System and New Microphones	2011	2,160	2,160		2,160	0
Air Condition (treasurer Room)	2012	1,000	1,000		1,000	0
Kitchen Gas Equipment	2014	10,300	10,300		10,300	0
Vacuum (Aqua)	2015	8,990	8,990		8,990	0
Portable PA System	2015	299	299		299	0
Refrigerators for Kitchen	2016	7,800	7,800		7,800	0
CCTV & Sound System for Langgar	2016	15,000	15,000		15,000	0
Air Condition (Sukhasan Room)	2016	1,357	1,357		1,357	0
Musical Equipment: PECK	2016	1,851	1,851		1,851	0
Floor Polisher	2018	2,000	1,200	400	1,600	400
New CCTV	2019	11,500	4,600	2,300	6,900	4,600
PA System	2019	4,500	1,800	900	2,700	1,800
LCD Projector	2020	4,200	840	840	1,680	2,520
		173,498	149,421	7,240	156,661	16,837
<b>Furniture &amp; Fittings</b>						
Mesh Sliding Door for Kitchen	2004	4,840	4,840		4,840	0
Table & Chairs (Punjabi Class)	2004	2,100	2,100		2,100	0
4 set Steel Tables	2008	3,400	3,399		3,399	1
Stainless Steel Sink	2008	480	479		479	1
Mattresses (10 pieces)	2008	600	600		600	0
Cupboards, Cushion Chairs & 4 Cabl	2010	4,560	4,560		4,560	0
Fittings for GSK - PECK	2010	3,923	3,923		3,923	0
Mew Table	2014	800	800		800	0
Stainless Steel Racks& trolley (3 sets	2016	7,150	7,150		7,150	0
Build In Cabinets & Work Table	2016	5,000	5,000		5,000	0
Furniture for Class Rooms	2016	8,150	8,150		8,150	0
Playground	2016	13,314	13,314		13,314	0
Furniture for Classrooms	2018	2,229	1,338	446	1,784	445
Tint to New Building	2020	11,772	2,354	2,354	4,708	7,064
		173,498	149,421	7,240	156,661	16,837
<b>Total</b>		<b>5,665,281</b>	<b>312,267</b>	<b>13,451</b>	<b>325,718</b>	<b>5,339,563</b>



**Annex 4: For information purposes only and do not form part of the statutory accounts**  
**Gurdwara Sahib Kajang**  
**Development Cost New Building as at 31 December 2021**

In RM	Main Con	Consultants	Town Plan	Air Cond	Lift	Stamp Duty	Sub Total	Temporary Kitchen	TNB	Sink	Misc	Total
<b>Total Contract</b>	3,898,944	233,200	25,047	93,000	135,998	14,273	4,400,462	28,097	33,406	5,830	4,806	4,472,601
Paid directly by RS			6,719	5,000			11,719					11,719
<b>Net Contract Value</b>	3,898,944	233,200	18,328	88,000	135,998	14,273	4,388,743	28,097	33,406	5,830	4,806	4,460,882
<b>Less Payments</b>												
2013		34,980	13,848				48,828	28,097	60,652			137,577
2014	561,980	30,000	4,480			14,273	610,733		3,591			614,324
2015	2,721,229	193,240		77,500	27,200		2,999,169		-30,837		4,806	2,933,138
2016	267,229			8,000	74,799		350,028			5,830		355,858
2017	66,000			2,500			67,500					67,500
2018	33,970						33,970					33,970
2019	25,000						25,000					25,000
2020	55,000						55,000					55,000
2021	10,000						10,000					10,000
<b>Total Payments</b>	3,739,408	198,220	18,328	88,000	101,999	14,273	4,160,228	28,097	33,406	5,830	4,806	4,232,367
<b>Net Balance</b>	159,536	34,980	0	0	33,999	0	228,515	0	0	0	0	228,515

**Main Con/Consultant**

Contract Value	3,563,318	220,000										
Variation Order No 1	106,000											
Upgrading of partitions	67,840											
GST Impact	97,838	13,200										
Final VO	63,948											
<b>Revised Value</b>	3,898,944	233,200										

For Flat Roof Structure  
For 2nd floor upgrading  
Initially Impact calculated  
Final VO less savings on GST impact as no GST/SST for billings subsequent to 1.7.2018

**DEVELOPMENT COST APPROVED AT AGM**

Contract Sum (including consultants fees) (3,563,318+222,000)	3,785,318	
Furniture Fittings and Equipment	200,000	
<b>Total Cost (As approved in the AGM on 24 March 2013)</b>	<b>3,985,318</b>	
<b>Additional Cost for Approval</b>		
a) Change of design to Flat roof	106,000	With GST
b) Upgrading of partitions for 2 <sup>nd</sup> floor	67,840	With GST
c) GST Impact	97,838	
d) One Unit of Passenger Lift	135,998	
	<b>407,676</b>	
<b>Total Cost (As approved in the AGM on 23.03.2016)</b>	<b>4,392,994</b>	