

ISLAMIC RELIEF MALAYSIA

(Organisation No. 200401018851 (657354 - W))

(Incorporated in Malaysia)

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2021**

(In Ringgit Malaysia)

Organisation No. 200401018851 (657354 - W)

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

CORPORATE INFORMATION

TRUSTEES	:	Prof. Dr. Azni Bin Idris Nurhayati Binti Hassan Hafidah Aman Binti Hashim Datuk Naimun Ashakali Bin Mohammad Dato' Sri Syed Saleh Bin Abdul Rahman Datuk Nur Iskandar Bin A Samad
SECRETARY	:	Sahril Bin Mintol @ Mansor (MACS01566)
REGISTERED OFFICE	:	A-03A-1, Paragon Point Jalan Medan PB 5, Seksyen 9 43650 Bandar Baru Bangi Selangor Darul Ehsan
PRINCIPAL PLACE OF BUSINESS	:	A-05-1, Paragon Point Jalan Medan PB 5, Seksyen 9 43650 Bandar Baru Bangi Selangor Darul Ehsan
AUDITORS	:	Adam & Co. (AF 1250) Chartered Accountants No. 29-1-1B Jalan Medan PB 2B Seksyen 9 43650 Bandar Baru Bangi Selangor Darul Ehsan
PRINCIPAL BANKERS	:	Affin Islamic Bank Berhad Bank Islam Malaysia Berhad Bank Kerjasama Rakyat Berhad CIMB Bank Berhad CIMB Islamic Bank Berhad Malayan Banking Berhad MBSB Bank Berhad

Organisation No. 200401018851 (657354 - W)

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

FINANCIAL STATEMENTS

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Organisation No. 200401018851 (657354 - W)

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

TRUSTEES' REPORT

The Trustees of **ISLAMIC RELIEF MALAYSIA**, hereby submit their report and the audited financial statements of the Organisation for the financial year ended 31 December 2021.

PRINCIPAL ACTIVITIES

The objective of the Organisation is to relieve poverty in any part of the world. It is a humanitarian aid organisation which is dedicated to help those in need.

RESULTS OF OPERATIONS

The results of the operations of the Organisation for the financial year are as follows:

	2021 RM
Surplus before tax	62,078
Tax credit	<u>457</u>
Surplus for the year	<u><u>62,535</u></u>

In the opinion of the Trustees, the results of operations of the Organisation during the financial year have not been substantially affected by any item, transaction or event of a material and unusual nature.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves and provisions during the financial year other than those disclosed in the financial statements.

OTHER STATUTORY INFORMATION

Before the statement of profit or loss and other comprehensive income and statement of financial position of the Organisation were made out, the Trustees took reasonable steps:

- (a) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts, and have satisfied themselves that there are no known bad debts to be written off and that no allowance for doubtful debts is required; and
- (b) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including the value of current assets as shown in the accounting records of the Organisation had been written down to an amount which the current assets might be expected so to realise.

At the date of this report, the Trustees are not aware of any circumstances:

- (a) which would require the writing off of bad debts or the setting up of an allowance for doubtful debts in the financial statements of the Organisation; or
- (b) which would render the values attributed to the current assets in the financial statements of the Organisation misleading; or
- (c) which have arisen and render adherence to the existing method of valuation of assets or liabilities of the Organisation misleading or inappropriate; or
- (d) not otherwise dealt with in this report or financial statements which would render any amount stated in the financial statements of the Organisation misleading.

At the date of this report, there does not exist:

- (a) any charge on the assets of the Organisation which has arisen since the end of the financial year which secures the liability of any other person; or
- (b) any contingent liability of the Organisation which has arisen since the end of the financial year.

No contingent or other liability has become enforceable or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Trustees, will or may substantially affect the ability of the Organisation to meet its obligations as and when they fall due.

In the opinion of the Trustees, no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of operations of the Organisation for the succeeding financial year.

TRUSTEES

The Trustees of the Organisation in office during the financial year and during the period from the end of financial year to the date of this report are:

Prof. Dr. Azni Bin Idris
Nurhayati Binti Hassan
Hafidah Aman Binti Hashim
Datuk Naimun Ashakali Bin Mohammad
Dato' Sri Syed Saleh Bin Abdul Rahman
Datuk Nur Iskandar Bin A Samad
Hossam Said, Dr (Resigned on 18.3.2022)
Mariyah Binti Suhaimi (Resigned on 18.3.2022)
Abdul Rahman Bin Bidin (Resigned on 18.3.2022)

TRUSTEES' BENEFITS

Since the end of the previous financial year, none of the Trustees of the Organisation has received or become entitled to receive any benefit by reason of a contract made by the Organisation with a firm of which the Trustee is a member, or with an organisation in which the Trustee has a substantial financial interest.

During and at the end of the financial year, no arrangements subsisted to which the Organisation was a party, whereby the Trustees of the Organisation might acquire benefits by means of the acquisition of shares in, or debentures of, the Organisation or any other body corporate.

INDEMNITY AND INSURANCE FOR TRUSTEES AND OFFICERS

There was no indemnity given to or insurance affected for any Trustees, officers and auditors of the Organisation in accordance with Section 289 of the Companies Act, 2016.

Organisation No. 200401018851 (657354 - W)

AUDITORS

The auditors, Adam & Co., have indicated their willingness to continue in office.

AUDITORS' REMUNERATION

The amount payable as remuneration of the auditors for the financial year ended 31 December 2021 is described in Note 8 to the financial statements.

Signed on behalf of the Board
in accordance with a resolution of the Trustees,



PROF. DR. AZNI BIN IDRIS



NURHAYATI BINTI HASSAN

Bandar Baru Bangi,

Date:

13 JUN 2022

Organisation No. 200401018851 (657354 - W)

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

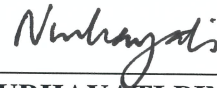
STATEMENT BY TRUSTEES

The Trustees of **ISLAMIC RELIEF MALAYSIA** state that, in their opinion, the accompanying financial statements are drawn up in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia so as to give a true and fair view of the financial position of the Organisation as of 31 December 2021 and of its financial performance and the cash flows for the year ended on that date.

Signed on behalf of the Board
in accordance with a resolution of the Trustees,



PROF. DR. AZNI BIN IDRIS



NURHAYATI BINTI HASSAN

Bandar Baru Bangi

Date: 13 JUN 2022

DECLARATION BY THE TRUSTEE PRIMARILY RESPONSIBLE FOR THE FINANCIAL MANAGEMENT OF THE ORGANISATION

I, **PROF. DR. AZNI BIN IDRIS** (IC No.; 570912-03-5105), being the Trustee primarily responsible for the financial management of **ISLAMIC RELIEF MALAYSIA**, do solemnly and sincerely declare that the accompanying financial statements are, in my opinion, 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.



PROF. DR. AZNI BIN IDRIS

Subscribed and solemnly declared by the
abovenamed **PROF. DR. AZNI BIN IDRIS** at **BANDAR BARU BANGI** in
the state of **SELANGOR** this day of

Before me,

13 JUN 2022

COMMISSIONER FOR OATHS



NO. 29-2, JALAN 9/9C,
SEKSYEN 9,
43650 BANDAR BARU BANGI,
SELANGOR DARUL EHSAN.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
ISLAMIC RELIEF MALAYSIA**

(Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **ISLAMIC RELIEF MALAYSIA**, which comprise the statement of financial position as of 31 December 2021 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 10 to 36.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organisation as of 31 December 2021, and its financial performance and its cash flows for the year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016 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 Statement 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 Organisation 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.

(Forward)

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E-Mail

admin@adamco.my

URL

www.adamco.my

Information Other than the Financial Statements and Auditors' Report Thereon

The Trustees of the Organisation are responsible for the other information. The other information comprises the Trustees' Report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements of the Organisation does not cover the Trustees' Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Organisation, our responsibility is to read the Trustees' Report and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Organisation or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Trustees' Report, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees for the Financial Statements

The Trustees of the Organisation are responsible for the preparation of financial statements of the Organisation that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 2016. The Trustees are also responsible for such internal control as the Trustees determine is necessary to enable the preparation of financial statements of the Organisation that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Organisation, the Trustees are responsible for assessing the Organisation'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 Trustees either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Organisation 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.

(Forward)

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

- Identify and assess the risks of material misstatement of the financial statements of the Organisation, 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.
- 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' 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 Organisation'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 Organisation 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 Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Organisation, 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 Trustees 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.

(Forward)

Organisation No. 200401018851 (657354 - W)

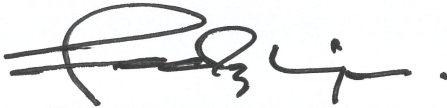
Other Matter

This report is made solely to the members of the Organisation, as a body, in accordance with Section 266 of the Companies Act, 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the contents of this report.



ADAM & CO.

Chartered Accountants (AF 1250)



FADZLIY RIDZWAN BIN MHD HILMIY

Partner - 03575/05/2023 J

Chartered Accountant

Bandar Baru Bangi,

Date:

13 JUN 2022

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	Note	2021 RM	2020 RM
Revenue	5	3,225,000	3,874,537
Cost of sales		<u>(574,767)</u>	<u>(984,219)</u>
Gross surplus		2,650,233	2,890,318
Other income	6	12,233	25,959
Administrative expenses		(2,600,388)	(3,588,656)
Finance costs	7	<u>-</u>	<u>(1,206)</u>
Surplus/(Deficit) before tax	8	62,078	(673,585)
Tax credit/(expense)	10	<u>457</u>	<u>(106,088)</u>
Surplus/(Deficit) for the year, representing total comprehensive income/(loss) for the year		<u>62,535</u>	<u>(779,673)</u>

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

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Note	2021 RM	2020 RM
ASSETS			
Non-current Asset			
Property, plant and equipment	11	<u>1,984,534</u>	<u>2,011,899</u>
Current Assets			
Other receivables and deposits	12	173,562	437,139
Tax recoverable		14,513	-
Cash and bank balances		<u>5,101,976</u>	<u>2,501,542</u>
Total Current Assets		<u>5,290,051</u>	<u>2,938,681</u>
TOTAL ASSETS		<u>7,274,585</u>	<u>4,950,580</u>
FUNDS AND LIABILITIES			
Funds			
Accumulated fund		1,766,953	1,704,418
Trust funds	13	<u>4,906,225</u>	<u>1,951,254</u>
Total Funds		<u>6,673,178</u>	<u>3,655,672</u>
Non-current Liability			
Deferred tax liabilities	14	<u>90,932</u>	<u>108,585</u>
Current Liabilities			
Other payables and accruals	15	185,031	704,578
Amount owing to related parties	16	325,444	439,883
Tax payables		-	41,862
Total Current Liabilities		<u>510,475</u>	<u>1,186,323</u>
Total Liabilities		<u>601,407</u>	<u>1,294,908</u>
TOTAL FUNDS AND LIABILITIES		<u>7,274,585</u>	<u>4,950,580</u>

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

ISLAMIC RELIEF MALAYSIA

(Incorporated in Malaysia)

**STATEMENT OF CHANGES IN ACCUMULATED FUND
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	Trust funds RM	Accumulated fund RM	Total RM
As of 1 January 2020	-	2,484,091	2,484,091
Deficit for the year, representing total comprehensive loss for the year:	-	(779,673)	(779,673)
Donation received	16,547,815	-	16,547,815
Donation disbursed	(10,822,393)	-	(10,822,393)
Management fees	(3,774,168)	-	(3,774,168)
As of 31 December 2020	<u>1,951,254</u>	<u>1,704,418</u>	<u>3,655,672</u>
As of 1 January 2021	1,951,254	1,704,418	3,655,672
Surplus for the year, representing total comprehensive income for the year	-	62,535	62,535
Donation received	14,734,977	-	14,734,977
Donation disbursed	(8,599,829)	-	(8,599,829)
Management fees	(3,180,177)	-	(3,180,177)
As of 31 December 2021	<u>4,906,225</u>	<u>1,766,953</u>	<u>6,673,178</u>

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

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	2021	2020
	RM	RM
CASH FLOWS USED IN OPERATING ACTIVITIES		
Surplus/(Deficit) before tax	62,078	(673,585)
Adjustments for:		
Depreciation of property, plant and equipment	143,872	154,944
Depreciation of right-of-use asset	-	32,118
Right-of-use-asset written off	-	2,676
Finance costs	-	1,206
Unrealised foreign exchange loss	50,510	14,737
Property, plant and equipment written off	-	250,000
Gain on disposal of property, plant and equipment	-	(19,084)
Hibah received	<u>(10,181)</u>	<u>(6,875)</u>
Operating Surplus/(Deficit) Before Working Capital Changes	246,279	(243,863)
Decrease in other receivables and deposits	263,577	51,817
Decrease in:		
Other payables and accruals	(519,547)	(2,296,399)
Amount owing to related parties	<u>(164,949)</u>	<u>(731,469)</u>
Cash Flows Used In Operations	(174,640)	(3,219,914)
Tax paid	(73,571)	-
Hibah received	<u>10,181</u>	<u>6,875</u>
Net Cash Used In Operating Activities	<u>(238,030)</u>	<u>(3,213,039)</u>

(Forward)

	2021 RM	2020 RM
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(116,507)	(24,226)
Proceed from disposal of property, plant and equipment	<u>-</u>	<u>22,985</u>
Net Cash Used In Investing Activities	<u>(116,507)</u>	<u>(1,241)</u>
CASH FLOW GENERATED FROM FINANCING ACTIVITIES		
Funds received	14,734,977	16,547,815
Funds disbursed	(8,599,829)	(10,822,393)
Management fees	(3,180,177)	(3,774,168)
Repayment of lease liabilities	<u>-</u>	<u>(30,000)</u>
Net Cash Generated From Financing Activities	<u>2,954,971</u>	<u>1,921,254</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2,600,434	(1,293,026)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>2,501,542</u>	<u>3,794,568</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR (REPRESENTING CASH AND BANK BALANCES)	<u>5,101,976</u>	<u>2,501,542</u>

The accompanying notes form an integral part of these financial statements

ISLAMIC RELIEF MALAYSIA
(Incorporated in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Organisation is a non-governmental organisation, incorporated and domiciled in Malaysia.

The objective of the Organisation is to relieve poverty in any part of the world. It is a humanitarian aid organization which is dedicated to help those in need.

The registered office is A-03A-1, Paragon Point, Jalan Medan PB 5, Seksyen 9, 43650 Bandar Baru Bangi, Selangor Darul Ehsan.

The principal place of the business is located at A-05-1, Paragon Point, Jalan Medan PB 5, Seksyen 9, 43650 Bandar Baru Bangi, Selangor Darul Ehsan.

The financial statements of the Organisation were authorised by the Board of Trustees for issuance.

11 3 JUN 2022

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements of the Organisation have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

Application of Amendments to Malaysian Financial Reporting Standards

In the current year, the Organisation have applied a number of Amendments to MFRS issued by Malaysian Accounting Standards Board ("MASB") that are relevant to its operations and effective for annual financial years beginning on or after 1 January 2021 as follows:

Amendments to MFRS 9, MFRS 139 and MFRS 7	Interest Rate Benchmark Reform
Amendments to MFRS 16	COVID-19-Related Rent Concessions

The application of these Standards and Amendments to MFRSs have no material impact on the disclosures or on the amount recognised in the financial statements of the Organisation.

Standards and Amendments Applied but Not Yet Effective

The Organisation anticipate that the following Standards and Amendments to MFRSs will be adopted in the annual financial statements of the Organisation when they become effective:

Amendments to MFRSs	Annual Improvements to MFRS Standards 2018 - 2020 ²
Amendments to MFRS 3	Reference to Conceptual Framework ¹
Amendments to MFRS 116	Property, Plant, and Equipment - Proceeds before Intended Use ¹
Amendments to MFRS 137	Onerous Contracts - Costs of Fulfilling a Contract ¹
MFRS 17	Insurance Contracts ²
Amendments to MFRS 4	Extension of the Temporary Exemption from Applying MFRS 9 ²
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current ²
Amendments to MFRS 101	Disclosure of Accounting Policies ²
Amendments to MFRS 108	Definition of Accounting Estimates ²
Amendments to MFRS 112	Deferred Tax related to Asset and Liabilities arising from a Single Transaction ²
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³

¹ Effective for annual periods beginning on or after 1 January 2022, with earlier application permitted.

² Effective for annual periods beginning on or after 1 January 2023, with earlier application permitted.

³ Effective date deferred to a date to be announced by MASB.

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Organisation upon their initial application.

3. **SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Organisation have been prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or liability, the Organisation takes into account the characteristics of the asset or liability if the market participants would take those characteristics into account when pricing the asset and liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of MFRS 2, leasing transactions that are within the scope of MFRS 16, and measurements that have some similarities to fair value but are not fair value, such a net realisable value in MFRS 102 or value in use in MFRS 136.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted price included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Revenue Recognition

Revenue is measured based on the consideration to which the Organisation expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Organisation recognises revenue when it transfers control of a product or service to a customer.

(i) **Management fees**

Management fees is recognised as percentages of when the donations are received.

(ii) **Sales of merchandise**

Revenue from sale of merchandise is measured at the fair value of the consideration receivable and is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer.

Foreign Currencies

In preparing the financial statements of the Organisation, transactions in currencies other than the Organisation's functional currency (foreign currencies) are recorded at the rates of exchange prevailing on the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing on that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the retranslation of monetary items, are included in profit or loss for the year. Exchange differences arising on the retranslation of non-monetary items carried at fair value are included in profit or loss for the year, except for the retranslation of non-monetary items in respect of which gains and losses are recognised directly in other comprehensive income. For such non-monetary items, any exchange component of that gain or loss is also recognised directly in other comprehensive income.

Employee Benefits

(i) **Short-term employee benefits**

Salaries, wages, paid annual leave and sick leave and bonuses are accrued in the period in which the associated services are rendered by the employees of the Organisation. Short-term accumulating compensated absences such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences. Short-term non-accumulating compensated absences such as sick leave are recognised when the absences occurred.

(ii) Defined contribution plan

As required by law, the Organisation is required to make monthly contributions to the Employees Provident Fund ("EPF"), a statutory defined contribution plan for all its eligible employees based on certain prescribed rate of the employees' salaries. The Organisation's contributions to EPF are charged to profit or loss in the period to which they relate. Once the contributions have been paid, the Organisation has no further obligation.

Tax Assets and Tax Liabilities

A current tax for current and prior periods, to the extent unpaid, is recognised as a current tax liability. If the amount already paid in respect of current and prior periods in excess the amount due for those periods, the excess is recognised as a current tax asset. A current tax liability (asset) is measured at the amount the entity expects to pay (recover) using tax rates and laws that have been enacted or substantially enacted by the reporting date.

A deferred tax liability is recognised for all taxable temporary difference. The exceptions for initial recognition differences include items of property, plant and equipment that do not qualify for capital allowances and acquired intangible assets that are not deductible for tax purposes.

A deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transactions, affects neither accounting profit nor tax taxable profit (or tax loss).

A deferred tax asset is recognised for the carry-forward of unused tax losses and unused tax credits to the extent that it is probable that the future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

Deferred taxes are measured using tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period. The measurement of deferred taxes reflects the tax consequences that would follow from the manner in which an entity in the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets or liabilities.

At the end of each reporting period, the carrying amount of a deferred tax asset is reviewed, and is reduced to the extent that it is no longer probable that sufficient future taxable profit will be available to allow the benefit of a part or all of the deferred tax asset to be utilised. Any such reduction will be reversed to the extent that it becomes probable that sufficient future taxable profit will be available.

Current and deferred tax are recognised as an expense or income in the profit or loss, except when they relate to items credited or debited directly to equity, in which case the tax is also recognised directly in equity.

Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred. Subsequent to recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land is not depreciated. Depreciation of other property, plant and equipment is provided for on a straight-line basis to write off the cost of each asset to its residual value over the estimated useful life, at the following annual rates:

Buildings	2%
Computers and EDP	10%
Furniture and fittings	20%
Motor vehicles	20%
Office equipment	20%
Renovation	10%
Signboard	20%
Telecommunication equipment	20%

The useful life and depreciation method are reviewed at each financial period-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 surplus or deficit.

Impairment of Non-financial Assets

The carrying amounts of non-current assets are reviewed at each reporting date to determine whether there is any indication that those assets may be impaired. If any such an indication exists, the asset's recoverable amount, which is the higher of fair value less costs of disposal and value in use, is estimated. When it is not possible to estimate recoverable amount of an individual asset, the Organisation estimate the recoverable amount of the cash-generating unit to which the asset belongs. 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.

Whenever the carrying amount of an asset exceeds its recoverable amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment deficit is recognised in surplus or deficit.

An impairment deficit is only reversed in surplus or deficit to the revised estimate of its recoverable amount, to the extent the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment deficit had been recognised in prior years.

Trust Funds

Trust funds received from donors consist of funds for Syria, Yemen, Palestine, Lebanon, and other project funds. All funds will be transferred to respective recipients.

Provisions

Provisions are made when the Organisation has a present legal or constructive obligation as a result of past events, when it is probable that an outflow of resources will be required to settle the obligation, and when a realisable estimate of the amount can be made.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting year, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Financial Instruments

Financial assets and financial liabilities are recognised in the Organisation's statement of financial position when the Organisation becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in surplus or deficit.

i. Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Debt instruments that meet the following conditions are measured subsequently at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are measured subsequently at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. By default, all other financial assets are measured subsequently at fair value through profit or loss (FVTPL).

Impairment of financial assets

The Organisation recognises a loss allowance for expected credit losses on investments in debt instruments that are measured at amortised cost or at FVTOCI, lease receivables, trade receivables and contract assets, as well as on financial guarantee contracts. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Organisation always recognises lifetime ECL (expected credit losses) for trade receivables, contract assets and lease receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the Organisation's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Organisation recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Organisation measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Derecognition of financial assets

The Organisation derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Organisation neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Organisation recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Organisation retains substantially all the risks and rewards of ownership of a transferred financial asset, the Organisation continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss. In addition, on derecognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on derecognition of an investment in an equity instrument which the Organisation has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

ii. Financial liabilities and equity

Classification as debt or equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Organisation are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Organisation's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Organisation's own equity instruments.

Financial liabilities

All financial liabilities are measured subsequently at amortised cost using the effective interest method or at FVTPL.

Derecognition of financial liabilities

The Organisation derecognises financial liabilities when, and only when, the Organisation's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Statement of Cash Flows

The Organisation adopts the indirect method in the preparation of the statement of cash flows.

Cash equivalents are short-term, highly liquid investments with maturities of three months or less from the date of acquisition and are readily convertible to cash with insignificant risk of changes in value.

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Critical judgements in applying the Organisation's accounting policies

In the process of applying the Organisation's accounting policies, which are described in Note 3 above, management is of the opinion that there are no instances of application of judgement which are expected to have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the financial year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. **REVENUE**

	2021 RM	2020 RM
At point of time:		
Management fees	3,180,177	3,774,168
Sales of charitable	<u>44,823</u>	<u>100,369</u>
	<u>3,225,000</u>	<u>3,874,537</u>

6. **OTHER INCOME**

	2021 RM	2020 RM
Gain on disposal of property, plant and equipment	-	19,084
Hibah income	10,181	6,875
Others	<u>2,052</u>	<u>-</u>
	<u>12,233</u>	<u>25,959</u>

7. **FINANCE COSTS**

	2021 RM	2020 RM
Profit on lease liabilities	<u>-</u>	<u>1,206</u>

8. SURPLUS/(DEFICIT) BEFORE TAX

Included in surplus/(deficit) before tax are the following:

	2021 RM	2020 RM
Auditors' remuneration	6,000	6,500
Depreciation of property, plant and equipment (Note 11)	143,872	154,944
Depreciation of right-of-use asset	-	32,118
Right-of-use-asset written off	-	2,676
Finance costs	-	1,206
Unrealised foreign exchange loss	50,510	14,737
Property, plant and equipment written off	-	250,000
Staff costs (Note 9)	1,961,124	2,721,233
Gain on disposal of property, plant and equipment	-	(19,084)

9. STAFF COSTS

	2021 RM	2020 RM
Salaries, wages and allowances	1,600,458	2,361,326
Contributions to:		
Defined contribution funds	199,671	299,072
Social security contribution (SOCISO)	21,789	32,457
Contract Staff	38,830	2,277
Employment Insurance System (EIS)	3,094	3,562
Other benefits	97,282	22,539
	<u>1,961,124</u>	<u>2,721,233</u>

10. **TAX (CREDIT)/EXPENSE**

	2021 RM	2020 RM
Estimated tax payable:		
Current year	17,196	-
Overprovision in prior years	-	(2,497)
	17,196	(2,497)
Deferred tax (Note 14):		
Current year	57,945	(4,077)
(Over)/Underprovision in prior years	(75,598)	112,662
	(17,653)	108,585
Tax (credit)/expense	(457)	106,088

A reconciliation of tax expense applicable to surplus/(deficit) before tax at the statutory tax rate to tax expense at the effective tax rate is as follows:

	2021 RM	2020 RM
Surplus/(Deficit) before tax	62,078	(673,585)
Tax at statutory tax rate of:		
First RM50,000 (2020: RM100,000)	1,800	(10,900)
Remaining of 14% (2020: 24%)	8,439	(137,660)
Tax effect of expenses not deductible for tax purposes	64,902	144,483
(Over)/Underprovision in prior years		
Current tax	-	(2,497)
Deferred tax	(75,598)	112,662
Tax (credit)/expense	(457)	106,088

11. **PROPERTY, PLANT AND EQUIPMENT**

Cost	Land and building RM	Computers and EDP RM	Furniture and fittings RM	Motor vehicles RM	Office equipment RM	Renovation RM	Signboard RM	Telecommunication equipment RM	Total RM
As of 1 January 2021	2,200,000	168,896	146,049	192,012	84,322	516,498	38,960	7,168	3,353,905
Additions	-	80,057	9,980	-	26,470	-	-	-	116,507
As of 31 December 2021	2,200,000	248,953	156,029	192,012	110,792	516,498	38,960	7,168	3,470,412
Accumulated depreciation									
As of 1 January 2021	396,000	91,682	139,671	166,477	74,496	427,553	38,960	7,167	1,342,006
Charge for the year	44,000	13,394	3,292	25,535	4,945	52,706	-	-	143,872
As of 31 December 2021	440,000	105,076	142,963	192,012	79,441	480,259	38,960	7,167	1,485,878
Net book value									
As of 31 December 2021	1,760,000	143,877	13,066	-	31,351	36,239	-	1	1,984,534

11. **PROPERTY, PLANT AND EQUIPMENT**

Cost	Land and building RM	Computers and EDP RM	Furniture and fittings RM	Motor vehicles RM	Office equipment RM	Renovation RM	Signboard RM	Telecommunication equipment RM	Total RM
As of 1 January 2020	2,450,000	154,086	174,114	288,041	83,287	516,498	38,960	7,168	3,712,154
Additions	-	23,191	-	-	1,035	-	-	-	24,226
Disposal	-	(8,381)	(28,065)	(96,029)	-	-	-	-	(132,475)
Write off	(250,000)	-	-	-	-	-	-	-	(250,000)
As of 31 December 2020	2,200,000	168,896	146,049	192,012	84,322	516,498	38,960	7,168	3,353,905
Accumulated depreciation									
As of 1 January 2020	352,000	84,229	163,444	224,107	69,384	376,345	38,960	7,167	1,315,636
Charge for the year	44,000	11,933	4,292	38,399	5,112	51,208	-	-	154,944
Disposal	-	(4,480)	(28,065)	(96,029)	-	-	-	-	(128,574)
As of 31 December 2020	396,000	91,682	139,671	166,477	74,496	427,553	38,960	7,167	1,342,006
Net book value									
As of 31 December 2020	1,804,000	77,214	6,378	25,535	9,826	88,945	-	1	2,011,899

12. OTHER RECEIVABLES AND DEPOSITS

	2021 RM	2020 RM
Other receivables	93,444	421,019
Deposits	<u>80,118</u>	<u>16,120</u>
	<u>173,562</u>	<u>437,139</u>

13. TRUST FUNDS

	2021 RM	2020 RM
Unrestricted Funds	a 132,500	1,143,693
Seasonal Programme	b -	-
Restricted Local Funds	c 125,736	19,987
Restricted International	d 3,612,456	777,943
Commission on Zakat	e 662,579	-
Special Waqf	f 47,296	9,631
Special Project	g <u>325,658</u>	<u>-</u>
	<u>4,906,225</u>	<u>1,951,254</u>

(Forward)

The list of trust funds as per below:

a) Unrestricted Funds

	2021 RM	2020 RM
As of 1 January	1,143,693	-
Funds received during the year	1,306,579	3,721,037
Less:		
Funds disbursed	(1,991,127)	(1,760,769)
Management fees	(326,645)	(816,575)
As of 31 December	<u>132,500</u>	<u>1,143,693</u>

b) Seasonal Programme

	2021 RM	2020 RM
As of 1 January	-	-
Funds received during the year	3,127,333	4,629,315
Less:		
Funds disbursed	(2,375,096)	(3,707,417)
Management fees	(752,237)	(921,898)
As of 31 December	<u>-</u>	<u>-</u>

c) Restricted Local Funds

	2021 RM	2020 RM
As of 1 January	19,987	-
Funds received during the year	1,412,982	936,118
Less:		
Funds disbursed	(965,041)	(682,102)
Management fees	(342,192)	(234,029)
As of 31 December	<u>125,736</u>	<u>19,987</u>

d) Restricted International

	2021 RM	2020 RM
As of 1 January	777,943	-
Funds received during the year	7,226,403	6,781,611
Transfer from:		
Unrestricted Funds	-	-
Special Project	-	(459,869)
Less:		
Funds disbursed	(2,729,877)	(3,848,396)
Management fees	(1,662,013)	(1,695,403)
As of 31 December	<u>3,612,456</u>	<u>777,943</u>

e) Commission on Zakat

	2021 RM	2020 RM
As of 1 January	-	-
Funds received during the year	756,532	-
Less:		
Funds disbursed	-	-
Management fees	(93,953)	-
As of 31 December	<u>662,579</u>	<u>-</u>

f) Special Waqf

	2021 RM	2020 RM
As of 1 January	9,631	-
Funds received during the year	59,696	11,007
Less:		
Funds disbursed	(18,894)	-
Management fees	(3,137)	(1,376)
As of 31 December	<u>47,296</u>	<u>9,631</u>

g) Special Project

	2021 RM	2020 RM
As of 1 January	-	-
Funds received during the year	845,452	468,727
Transfer from:		
Restricted International	-	459,869
Less:		
Funds disbursed	(519,794)	(823,709)
Management fees	-	(104,887)
As of 31 December	<u>325,658</u>	<u>-</u>

14. **DEFERRED TAX LIABILITIES**

Deferred tax liabilities are as follows:

	2021 RM	2020 RM
As of 1 January	108,585	-
Charge to profit or loss (Note 10):		
Current year:		
Property, plant and equipment	57,945	(4,077)
(Over)/Underprovision in prior year:		
Property, plant and equipment	<u>(75,598)</u>	<u>112,662</u>
As of 31 December	<u>90,932</u>	<u>108,585</u>

Deferred tax liabilities provided in the financial statements are in respect of the tax effects of the following:

	2021 RM	2020 RM
Deferred tax liabilities:		
Temporary differences arising from property, plant and equipment	<u>90,932</u>	<u>108,585</u>

15. OTHER PAYABLES AND ACCRUALS

	2021 RM	2020 RM
Other payables	88,973	220,770
Accruals and provisions	<u>96,058</u>	<u>483,808</u>
	<u>185,031</u>	<u>704,578</u>

16. AMOUNT OWING TO RELATED PARTIES

The related parties and the relationship with the Organisation is as follow:

Name of related parties	Relationship
Islamic Relief Worldwide	The operation of Islamic Relief Malaysia is affiliated under Islamic Relief Worldwide
Islamic Relief Canada	The operation of Islamic Relief Canada is affiliated under Islamic Relief Worldwide

The amount owing to related parties, which arose mainly from non-trade transactions and payment made on behalf, is interest-free and repayable on demand.

The currency profile of amount owing to related parties is as follows:

	2021 RM	2020 RM
Canadian Dollars (CAD)	-	245,373
Euro (EUR)	-	33,344
Pounds Sterling (GBP)	<u>325,444</u>	<u>161,166</u>
	<u>325,444</u>	<u>439,883</u>

17. FINANCIAL INSTRUMENTS

Categories of Financial Instruments and Fair Values

The table below provides an analysis of financial instruments categorised as follows:

	2021 RM	2020 RM
Financial assets		
At amortised cost:		
Other receivables and deposits	173,562	437,139
Cash and bank balances	<u>5,101,976</u>	<u>2,501,542</u>
Financial liabilities		
At amortised cost:		
Other payables and accruals	185,031	704,578
Amount owing to related parties	<u>325,444</u>	<u>439,883</u>

Financial Risk Management Objective and Policies

The operations of the Organisation are subject to a variety of financial risks, including liquidity risk and cash flow risk. The Organisation has formulated a financial risk management framework whose principal objective is to minimise the Organisation's exposure to risks and/or costs associated with the financing, investing and operating activities of the Organisation.

(a) Credit Risk

The Organisation does not hold any collateral and thus, the credit exposure is continuously monitored by the Trustees.

(b) Foreign Currency Risk

The Organisation undertakes transactions with a number of related parties, where amount due to affiliated companies are exposed to currency translation risks. The Organisation monitors its foreign exchange exposure closely.

The Organisation did not engage in any transactions involving financial derivatives instruments during the financial year.

The Organisation's sensitivity analysis on exposure to foreign currency risk is not disclosed as there is no material impact.

(c) Liquidity Risk

The Organisation practises prudent liquidity risk management to minimise the mismatch of financial assets and liabilities and to maintain sufficient credit facilities for contingent funding requirement of working capital.

Analysis of financial liabilities by remaining contractual maturities

The table below summarises the maturity profile of the Organisation's financial liability at the end of the reporting period based on undiscounted contractual repayment obligations.

	Carrying amount RM	Interest rate %	Contractual cash flows RM	Less than 1 year RM
31 December 2021				
Other payables and accruals	185,031	-	185,031	185,031
Amount owing to related parties	<u>325,444</u>	-	<u>325,444</u>	<u>325,444</u>
Total undiscounted financial liabilities	<u>510,475</u>		<u>510,475</u>	<u>510,475</u>
31 December 2020				
Other payables and accruals	704,578	-	704,578	704,578
Amount owing to related parties	<u>439,883</u>	-	<u>439,883</u>	<u>439,883</u>
Total undiscounted financial liabilities	<u>1,144,461</u>		<u>1,144,461</u>	<u>1,144,461</u>

(d) Cash flow risk

The Organisation reviews its cash flow position regularly to manage its exposure to fluctuations in future cash flows associated with its monetary financial instruments.

(e) Fair Value Risk

The fair value of financial assets and liabilities of the Organisation as of 31 December 2021 and 2020 are not materially different from their carrying values due to the relatively short-term maturity of these financial instruments.