

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Reports and financial statements
for the year ended 31 December 2022**

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Reports and financial statements
for the year ended 31 December 2022**

Index

Contents	Page
Statement by the executive committee	1
Report of the auditors	2 - 4
Statement of financial position	5
Income and expenditure account	6
Receipts and payments account	7
Notes to the financial statements	8 - 10


PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)
(Registration No: PPM-002-14-05111962)

Statement by the Executive Committee

In the opinion of the Executive Committee, the financial statements set out on pages 5 to 10 are drawn up in accordance with Malaysian Private Entities Reporting Standard issued by the Malaysian Accounting Standard Board so as to give a true and fair view of the state of affairs of **PERSATUAN HAK KESIHATAN WANITA** as at 31 December 2022 and of the results and cash flows for the year then ended.


On behalf of the Executive Committee

President :




SUBATRA JAYARAJ

Hon. Secretary General :



PETRA GIMBAD

Hon. Treasurer :



NURAINI RUDI

Shah Alam

Date: 09 MAY 2023



**Independent Auditors' Report to the Members of
PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registered under the Societies Act 1966)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PERSATUAN HAK KESIHATAN WANITA**, which comprise the statement of financial position as at 31 December 2022, and the income and expenditure account and receipt and payment account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 10.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the 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 Association 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.

Responsibilities of the Executive Committee for the Financial Statements

The Executive Committee of the Association are responsible for the preparation of financial statements of the Association that give a true and fair view in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 in Malaysia. The Executive Committee are also responsible for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements of the Association that are free from material misstatement, whether due to fraud or error.

**Independent Auditors' Report to the Members of
PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966) (cont'd)

Responsibilities of the Executive Committee for the Financial Statements (cont'd)

In preparing the financial statements of the Association, the Executive Committee are responsible for the Association 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 Executive Committee either intend to liquidate the Association 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 Association 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Association, whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 Association internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.

SUNDAR & ASSOCIATES

**Independent Auditors' Report to the Members of
PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registered under the Societies Act 1966) (cont'd)

Auditors' Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of the Executive Committee' 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 Association 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 Association 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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Association, 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 Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matters

- I. The financial statements of the Company for the financial year ended 31 December 2022 was audited by another firm of Chartered Accountants whose report thereon dated 02 September 2022 expressed an unmodified opinion on those financial statements.
- II. This report is made solely to the members of the Association, as a body, in accordance with Section 66 of the Societies Act 1966 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



SUNDAR & ASSOCIATES
AF No: 1127
Chartered Accountants (M)



SUNDARASAN A/L ARUMUGAM
01876/02/2024 J
Chartered Accountant (M)

Shah Alam

Date : 09 MAY 2023

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Statement of financial position
as at 31 December 2022**

	Notes	2022 RM	2021 RM
Non-current asset			
Property, plant and equipment	5	<u>3,135</u>	<u>3,004</u>
Total non-current asset		<u>3,135</u>	<u>3,004</u>
Current assets			
Cash and cash equivalents	6	<u>78,620</u>	<u>165,379</u>
Total current assets		<u>78,620</u>	<u>165,379</u>
Total assets		<u>81,755</u>	<u>168,383</u>
Accumulated fund			
Balance brought forward		163,060	87,882
(Deficit)/surplus for the year		<u>(84,805)</u>	<u>75,178</u>
Balance carried forward		<u>78,255</u>	<u>163,060</u>
Current liability			
Accruals	7	<u>3,500</u>	<u>5,323</u>
Total current liability		<u>3,500</u>	<u>5,323</u>
Total liability		<u>3,500</u>	<u>5,323</u>
Accumulated fund and liability		<u>81,755</u>	<u>168,383</u>

The annexed notes form an integral part of the financial statements

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Income and expenditure account
for the year ended 31 December 2022**

		2022 RM	2021 RM
Revenue	8		
Public funds		25,266	21,087
Grant received		22,210	116,221
Consultation fees		2,100	5,035
		49,576	142,343
Less:			
Administrative expenses			
Coordinator fees		61,949	10,500
Salary, allowance and bonus		33,327	14,700
Contributions and donations		16,212	5,746
Accounting fee		3,000	1,600
Upkeep of website		1,200	250
Subscription fees		746	665
Auditors' remuneration		500	2,000
Printing and stationery		489	174
Telephone charges		486	54
SST charges		128	-
Upkeep of office		100	-
Postage and courier		44	58
Bank charges		-	80
		118,181	35,827
Depreciation			
Computer		956	672
Office equipment		445	445
		1,401	1,117
Other operating expenses			
Hotline management		13,220	8,690
Food supplies and refreshment		838	-
Travelling expenses		741	111
Professional fee		-	5,050
Website		-	16,370
		14,799	30,221
Total expenditure		134,381	67,165
(Deficit)/ surplus before tax	9	(84,805)	75,178
Taxation	10	-	-
(Deficit)/ surplus for the year		(84,805)	75,178
Accumulated surplus brought forward		163,060	87,882
Accumulated surplus carried forward		78,255	163,060

The annexed notes form an integral part of the financial statements

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Receipt and Payment Account
for the year ended 31 December 2022**

	2022	2021
	RM	RM
OPENING BALANCE (1 JANUARY 2022)	165,379	85,484
RECEIPTS		
Public funds	25,266	21,087
Grant received	22,210	116,221
Consultation fees	2,100	5,035
	<u>49,576</u>	<u>142,343</u>
LESS : PAYMENT		
Coordinatior fees	61,949	10,500
Salary, allowance and bonus	33,327	14,700
Contributions and donations	16,212	5,746
Hotline management	13,220	8,690
Auditors' remuneration	3,723	-
Accounting fee	1,600	
Office equipment	1,533	-
Upkeep of website	1,200	250
Food supplies and refreshment	838	-
Subscription fees	746	665
Travelling expenses	741	111
Printing and stationery	489	174
Telephone charges	486	54
SST charges	128	-
Upkeep of office	100	-
Postage and courier	44	58
Bank charges	-	80
Professional fee	-	5,050
Website	-	16,370
Total payment	<u>136,335</u>	<u>62,448</u>
CLOSING BALANCE (31 DECEMBER 2022)		
Cash at bank	<u>78,620</u>	<u>165,379</u>

The annexed notes form an integral part of the financial statements

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE
MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements – 31 December 2022

1. Association information

The financial statements of the Association are presented in Ringgit Malaysia (RM).

The financial statements were authorised for the issue by the Council Members on 09 MAY 2023

2. Compliance with Financial Reporting Standards and the Societies Act 1966

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

3. Basis of preparation

The financial statements of the Association have been prepared using historical cost bases.

The Association has used estimates and assumptions in measuring the report amounts of assets and liabilities at the end of the reporting period and the reported amounts of revenues and expenses during the reporting period. Judgements and assumptions are applied in the measurement, and hence, the actual results may not coincide with the reported amounts.

4. Significant accounting policies

4.1 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation.

Property, plant and equipment are depreciated on a straight line basis over their estimated useful lives. The principal annual rate used are as follow :-

	Annual rates of depreciation
Office equipment	20%
Computer	20%

4.2 Employment Benefits

Salaries and allowances are recognized as an expense in the period in which the associated services are rendered by employee.

4.3 Grant income recognition

Income from grants is recognized on receipt basic during the year.

**PERSATUAN HAK KESIHATAN WANITA
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MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements - 31 December 2022 (cont'd)

5. Property, plant and equipment

Gross carrying amount:	Office equipment	Computer	Total
	RM		RM
At 1 January 2022	2,223	3,248	5,471
Addition	-	1,532	1,532
Disposal	-	-	-
At 31 December 2022	<u>2,223</u>	<u>4,780</u>	<u>7,003</u>
Accumulated depreciation and impairment losses:	Office equipment	Computer	Total
	RM		RM
At 1 January 2022	1,168	1,299	2,467
Addition	445	956	1,401
Disposal	-	-	-
At 31 December 2022	<u>1,613</u>	<u>2,255</u>	<u>3,868</u>
Net carrying amount:	Office equipment	Computer	Total
	RM		RM
At 1 January 2022	<u>1,055</u>	<u>1,949</u>	<u>3,004</u>
At 31 December 2022	<u>610</u>	<u>2,525</u>	<u>3,135</u>

6. Cash and cash equivalents

	2022	2021
	RM	RM
Cash at bank	78,620	165,379
	<u>78,620</u>	<u>165,379</u>

7. Accruals

	2022	2021
	RM	RM
Accruals	3,500	5,323
	<u>3,500</u>	<u>5,323</u>

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE
MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements - 31 December 2022 (cont'd)

8. Revenue

The revenue of the Association comprises contribution and donations from the public, corporate bodies, non - governmental bodies for all its activities.

Contribution and donation is recognised on cash receipt basis.

9. (Deficit)/ surplus before tax

(Deficit)/surplus before tax has been arrived at after charging:

	2022	2021
	RM	RM
Auditors' remuneration	500	2,000

10. Taxation

There is no tax expense as the income of the Associates is tax-exempted under Schedule 6 of the Income Tax Act 1967.