

**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 2023**

**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 2023**

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**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registration No: PPM-001-14-16102017)

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 2023 and of the results and cash flows for the year then ended.

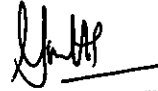
On behalf of the Executive Committee

President :



SUBATRA JAYARAJ

Hon. Secretary General :



GEETHA THAMBYRAJA

Hon. Treasurer :



SUBBALAKSHMI A/P SANKARARAMAN

Shah Alam

Date: 01 APR 2024

**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 2023, 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 2023, 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.

**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

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
01876/02/2026 J
Chartered Accountant (M)

Shah Alam

Date : 01 APR 2024

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

(Registered under the Societies Act 1966)

**Statement of financial position
as at 31 December 2023**

	Notes	2023 RM	2022 RM
Non-current asset			
Property, plant and equipment	5	1,735	3,135
Total non-current asset		<u>1,735</u>	<u>3,135</u>
Current assets			
Cash and cash equivalents	6	71,865	78,620
Total current assets		<u>71,865</u>	<u>78,620</u>
Total assets		<u>73,600</u>	<u>81,755</u>
Accumulated fund			
Balance brought forward		78,255	163,060
Deficit for the year		(8,155)	(84,805)
Balance carried forward		<u>70,100</u>	<u>78,255</u>
Current liability			
Accruals	7	3,500	3,500
Total current liability		<u>3,500</u>	<u>3,500</u>
Total liability		<u>3,500</u>	<u>3,500</u>
Accumulated fund and liability		<u>73,600</u>	<u>81,755</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 2023**

		2023 RM	2022 RM
Revenue	8		
Public funds		28,655	25,266
Grant received		84,309	22,210
Consultation fees		140	2,100
Contribution		4,615	-
Membership fees		1,650	-
Programme		40,570	-
		159,939	49,576
Less:			
Administrative expenses			
Coordinator fees		68,532	61,949
Salary, allowance and bonus		42,244	33,327
Webinar and social media fees		4,482	-
Upkeep of website		3,376	1,200
Accounting fee		3,000	3,000
Upkeep of computer		1,103	-
Printing and stationery		1,140	489
Subscription fees		837	746
Auditors' remuneration		500	500
Telephone charges		443	486
Postage and courier		379	44
Upkeep of office		90	100
Contributions and donations		-	16,212
SST charges		-	128
		126,126	118,181
Depreciation			
Computer		956	956
Office equipment		445	445
		1,401	1,401
Other operating expenses			
Hotline management		23,500	13,220
Travelling expenses		5,771	741
Food supplies and refreshment		4,753	838
Accommodation expenses		4,143	-
Professional fee		2,400	-
		40,567	14,799
Total expenditure		168,094	134,381
Deficit before tax	9	(8,155)	(84,805)
Taxation	10	-	-
Deficit for the year		(8,155)	(84,805)
Accumulated surplus brought forward		78,255	163,060
Accumulated surplus carried forward		70,100	78,255

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 2023**

	2023 RM	2022 RM
OPENING BALANCE (1 JANUARY 2023)	78,620	165,379
RECEIPTS		
Grant received	84,309	22,210
Programme	40,570	-
Public funds	28,655	25,266
Contribution	4,615	-
Membership fees	1,650	-
Consultation fees	140	2,100
	<u>159,939</u>	<u>49,576</u>
LESS : PAYMENT		
Coordinatiior fees	68,532	61,949
Salary, allowance and bonus	42,244	33,327
Hotline management	23,500	13,220
Travelling expenses	5,771	741
Food supplies and refreshment	4,753	838
Webinar and social media fees	4,482	-
Accommodation expenses	4,143	-
Accounting fee	3,376	1,600
Upkeep of computer	3,000	-
Professional fee	2,400	-
Subscription fees	1,140	746
Printing and stationery	1,103	489
Auditors' remuneration	837	3,723
Telephone charges	500	486
Postage and courier	443	44
Upkeep of office	379	100
Contributions and donations	-	16,212
Office equipment	-	1,533
Upkeep of website	-	1,200
SST charges	-	128
Total payment	<u>166,603</u>	<u>136,335</u>
CLOSING BALANCE (31 DECEMBER 2023)		
Cash at bank	<u>71,956</u>	<u>78,620</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 2023

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

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 basic 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
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE
MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements – 31 December 2023 (cont'd)

5. Property, plant and equipment

Gross carrying amount:	Office equipment	Computer	Total
	RM		RM
At 1 January 2023	2,223	4,780	7,003
Addition	-	-	-
Disposal	-	-	-
At 31 December 2023	<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 2023	1,613	2,255	3,868
Addition	445	956	1,401
Disposal	-	-	-
At 31 December 2023	<u>2,058</u>	<u>3,211</u>	<u>3,868</u>

Net carrying amount:	Office equipment	Computer	Total
	RM		RM
At 1 January 2023	<u>610</u>	<u>2,525</u>	<u>3,135</u>
At 31 December 2023	<u>165</u>	<u>1,569</u>	<u>1,734</u>

6. Cash and cash equivalents

	2023	2022
	RM	RM
Cash at bank	71,865	78,620
	<u>71,865</u>	<u>78,620</u>

7. Accruals

	2023	2022
	RM	RM
Accruals	3,500	3,500
	<u>3,500</u>	<u>3,500</u>

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

(Registered under the Societies Act 1966)

Notes to the financial statements - 31 December 2023 (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 before tax

Deficit before tax has been arrived at after charging:

	2023	2022
	RM	RM
Auditors' remuneration	<u>500</u>	<u>500</u>

10. Taxation

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