

CANDLEAID LANKA

FOR THE YEAR ENDED 31ST MARCH, 2019



Private & Confidential

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CANDLEAID LANKA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CandleAid Lanka, which comprise the statement of financial position as at 31st March, 2019, and the Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, so far as it appears from our examination, Organization has maintained proper accounting records for the year ended 31st March 2019 and the financial statements give a true and fair view of the organizations affairs as at 31st March 2019, and its excess payments over receipts for the year then ended in accordance with Generally Accepted Accounting Principles.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements of the Code of Ethics issued by CA Sri Lanka (Code of Ethics) that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.



