

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**RIGHT TO LIFE HUMAN RIGHT CENTER**

***Report on the Financial Statements***

We have audited the accompanying financial statements of Right to Life Human Right Center, which comprise the Balance Sheet as at December 31, 2017, and the Statement of Income and Expenditure Accounts for the year then ended, and other explanatory notes.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Statement of Recommended Practice for Not-for-Profit Organizations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and make accounting estimates that are reasonable in the circumstances.

***Scope of Audit and Basis of Opinion***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.


We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

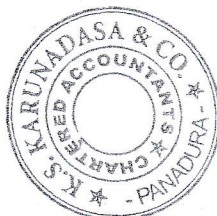
***Opinion***

In our opinion, so far as appears from our examination, the Organization maintained proper accounting records for the year ended December 31, 2017 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2017 and its surplus for the year then ended in accordance with Sri Lanka Statement of Recommended Practice for Not-for-Profit Organizations (including Non-Government Organization).

***Report on other Legal and Regulatory requirements***

In our opinion, these Financial Statements also comply with the requirements of section 151(2) of the Companies Act No. 07 of 2007.

  
K. S. Karunadasa & Company  
Chartered Accountants



02<sup>nd</sup> May 2018  
Pananadura

**Right to Life Human Rights Center**

No. 555, Colombo Road, Kurana, Katunayake

**Balance Sheet**

as at 31st December 2017 - SLR

	NOTE	
<b><u>ASSETS</u></b>		
<b><u>Non Current Assets</u></b>		
Property, Plant and Equipment	01	1,975,122.23
<b><u>Current Assets</u></b>		
Receivable Deposit	02	10,000.00
Cash at Bank	03	10,441,846.66
Cash in Hand	04	109,364.11
		<u>10,561,210.77</u>
<b><u>Current Liabilities</u></b>		
Accrued Expenses	05	97,325.00
Accounts Payable	06	550,000.00
		<u>647,325.00</u>
Current Assets less Current Liabilities		<u>9,913,885.77</u>
Total Assets less Current Liabilities		<u><u>11,889,008.00</u></u>
<b><u>Accumulated Fund</u></b>		
Balance as at 31.12.2017	07	1,814,224.62
Unutilized Fund	08	10,074,783.38
		<u><u>11,889,008.00</u></u>

Certified Correct :

Signed on behalf of Right to Life Human Right Center, Katunayake.

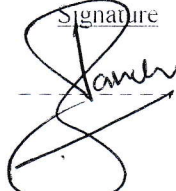
Directors

Name

1. Mr. Philip Dissanayaka

2. Mr. Brito Fernando

Date : 01/05/2018

Signature  




**Right to Life Human Right Center**

No. 555, Colombo Road, Kurana, Katunayake

**Income & Expenditure Account**

for the year ended 31st December 2017 - SLR

	NOTE	
<b><u>Income</u></b>		
OHCHR Project		88,302.00
NTT Project		720,912.50
SPICE Project		528,542.00
UNVFVT Project		2,984,750.00
SPICE Small Grant		126,475.00
Spice Savings Donation		587,971.46
DRI		105,500.00
Interest Income	09	58,376.08
Vehicle Hire Income		1,070,840.00
OSF Project		12,137,769.38
Other Donation		1,452,855.25
		<u>19,862,293.67</u>
<b><u>Less: Expenditure</u></b>		
Loss from Motor Bike Disposals	10	10,887.50
OHCHR Project	11	88,510.00
NTT Project	12	720,912.50
SPICE Project	13	528,542.00
UNVFVT Project	14	2,900,282.00
OSF Project	15	1,914,986.00
General Expenses	16	<u>3,558,380.26</u>
Total Expenses		<u>9,722,500.26</u>
		<u>10,139,793.41</u>
Transfer to Unutilized Project Fund Account	08	<u>(10,074,783.38)</u>
Surplus for the year		<u><u>65,010.03</u></u>

