

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

Report on the Financial Statements

We have audited the accompanying financial statements of Right to Life Human Right Centre, which comprise the Balance Sheet as at December 31, 2018, 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, 2018 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2018 and its deficit 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



30th April 2019
Pananura

Right to Life Human Rights Centre

No. 07, Kopiyawatta Road, Colombo 09

Balance Sheet

as at 31st December 2018 - SLR

	Note		
Assets			
Non Current Assets			
Property, Plant and Equipment	01		2,349,725.21
Current Assets			
Receivable Deposit	02	897,053.00	
Cash at Bank	03	8,143,937.34	
Cash in Hand	04	159,375.47	
		<u>9,200,365.81</u>	
Current Liabilities			
Accrued Expenses	05	60,000.00	
		<u>60,000.00</u>	
Current Assets less Current Liabilities			9,140,365.81
Total Assets less Current Liabilities			<u>11,490,091.02</u>
Accumulated Fund			
Balance as at 31.12.2018	06		1,044,496.99
Unutilized Fund	07		9,758,775.83
Reserve Fund			686,818.20
			<u>11,490,091.02</u>

Certified Correct :

Signed on behalf of Right to Life Human Right Centre, Colombo 09

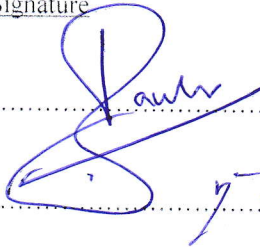
Director Name

1. Mr. Philip Dissanayaka

2. Mr. M. S. N. Raj Fernando

Date : 30/04/2019

Signature





Right to Life Human Right Centre

No. 07, Kopiyawatta Road, Colombo 09

Income & Expenditure Account

for the year ended 31st December 2018 - SLR

	Note	
Income		
ALRC Project		191,465.24
DIRC Project		1,127,596.00
NPC Project		616,708.00
EU Project		7,276,674.85
OSF Project		8,588,266.10
Interest Income	08	18,983.20
Vehicle Income		307,835.00
Profit from Disposal of Motor Bike	09	53,139.84
Rights Now		318,000.00
Other Donation		6,324.50
		<u>18,504,992.73</u>
Less: Expenditure		
ALRC Expenses	10	193,057.15
DIRC Expenses	11	767,596.00
NPC Expenses	12	616,708.00
EU Project	13	7,276,674.85
OSF Project	14	7,852,686.10
General Expenses	15	<u>1,881,180.06</u>
		<u>18,587,902.16</u>
Surplus/(Deficit) for the year		<u><u>(82,909.43)</u></u>

