

**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, 2019, 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, 2019 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2019 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



08<sup>th</sup> June 2020  
Pananura

K.S. Karunadasa B Com, FCA, FCMA, PG Dip(IT).

**Right to Life Human Rights Centre**  
No. 07, Kopiyawatta Road, Colombo 09

**Balance Sheet**  
as at 31st December 2019 - SLR

	Note	
<b>Assets</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment	01	5,309,826.56
<b>Current Assets</b>		
Receivables	02	545,289.60
Cash at Bank	03	8,418,545.25
Cash in Hand	04	175,670.39
		<u>9,139,505.24</u>
<b>Current Liabilities</b>		
Accrued Expenses	05	525,000.00
		<u>525,000.00</u>
Current Assets less Current Liabilities		8,614,505.24
<b>Total Assets less Current Liabilities</b>		<u><u>13,924,331.80</u></u>
<b>Accumulated Fund</b>		
Balance as at 31.12.2019	06	3,437,258.06
Unutilized Project Fund	07	9,800,255.54
Reserve Fund		686,818.20
		<u><u>13,924,331.80</u></u>

Certified Correct.

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

Name of Director

Signature

1. Mr. Philip Dissanayaka

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

Date : 08/06/2020



**Right to Life Human Right Centre**

No. 07, Kopiyawatta Road, Colombo 09

**Income & Expenditure Account**

for the year ended 31st December 2019 - SLR

	Note	
<b>Income</b>		
UNVFVT Project		3,588,000.00
OSF Project 1		9,750,033.68
OSF Project 2		1,373,304.46
EU Project		7,855,053.15
IDEA Project		6,760,000.00
Donations		1,418,321.01
Interest Income	08	120,027.02
Other Income	09	867,099.76
Profit from Disposal of Vehicle	10	2,927,589.90
		<u>34,659,428.98</u>
<b>Less: Expenditure</b>		
UNVFVT Project	11	3,588,093.29
OSF Project 1	12	9,665,473.06
OSF Project 2	13	1,272,522.46
EU Project	14	8,157,065.71
IDEA Project	15	7,496,814.49
General Expenses	16	2,086,698.90
		<u>32,266,667.91</u>
Surplus for the year		<u>2,392,761.07</u>



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***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



19<sup>th</sup> May 2021  
Pananura

K.S. Karunadasa B Com, FCA, FCMA, PG Dip(IT).



**Right to Life Human Rights Centre**  
No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Balance Sheet**  
as at 31st December 2020 - SLR

	Note		
<b>Assets</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	01		4,338,528.14
<b>Current Assets</b>			
Receivables	02	1,440,035.07	
Cash at Bank	03	20,033,813.18	
Cash in Hand	04	178,824.14	
		<u>21,652,672.39</u>	
<b>Current Liabilities</b>			
Accrued Expenses	05	82,500.00	
		<u>82,500.00</u>	
Current Assets Less Current Liabilities			<u>21,570,172.39</u>
<b>Total Assets less Current Liabilities</b>			<u><u>25,908,700.53</u></u>
<b>Accumulated Fund</b>			
Balance as at 31.12.2020	06	3,751,814.48	
Unutilized Project Fund	07	21,005,849.43	
Reserve Fund		1,151,036.62	
		<u>25,908,700.53</u>	

Certified Correct.

Signed on behalf of Right to Life Human Right Centre.



Name of Director

1. Mr. P. P. I. Dissanayaka

2. Mr. D. P. Dasanayaka

Date : 19/05/2021

Signature

**Right to Life Human Right Centre**  
No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Income & Expenditure Account**  
for the year ended 31st December 2020- SLR

	Note	
<b>Income</b>		
UNVFVT Project		3,622,800.00
OSF Project 2		4,421,997.04
OSF Legal		1,243,788.35
EU Project		11,252,790.09
IDEA Project		2,036,409.00
IDEA Project 2		454,725.00
NED Project		4,010,791.72
Freedom House Project		224,325.00
ALRC Project		144,384.80
TM 18 Project		232,511.25
Book Sales		5,000.00
Interest Income	08	580,063.53
Other Income	09	1,027,000.38
		<u>29,256,586.16</u>
<b>Less: Expenditure</b>		
UNVFVT Project	10	3,628,102.63
OSF Project 2	11	3,875,370.79
OSF Legal	12	1,243,788.35
EU Project	13	10,866,982.11
IDEA Project	14	823,726.12
IDEA Project 2	15	454,725.00
TM 18 project	16	240,045.00
ALRC project	17	144,421.80
Freedom House Project	18	224,325.00
NED Project	19	3,856,791.72
General Expenses	20	3,119,532.80
		<u>28,477,811.32</u>
		<u>778,774.84</u>
Surplus for the year trfd. to Accumulated Fund		

