

**Financial Statement of**  
**Right to Life Human Right Centre**

for the year ended  
31<sup>st</sup> December 2020

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**K.S. KARUNADASA & COMPANY**  
**Chartered Accountants**  
580, Galle Road, Panadura,  
Sri Lanka.

**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, 2020, 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, 2020 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2020 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



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

**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.

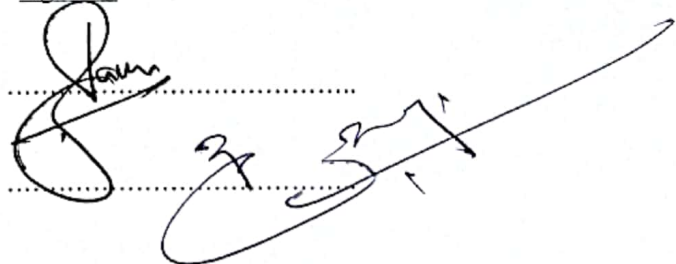
Name of Director

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	<u>3,119,532.80</u>
		<u>28,477,811.32</u>
		<u>778,774.84</u>
Surplus for the year trfd. to Accumulated Fund		





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

Notes to the Accounts  
as at 31st December 2020 - SLR

01) Property, Plant and Equipment

	Cost			W.D.V.	
	Cost as at 01.01.2020	Addition during the year	Disposal during the year	Cost as at 31.12.2020	as at 31.12.2020
Computers	1,202,600.00	154,000.00	-	1,356,600.00	548,315.18
Furniture	517,290.00	225,317.38	-	742,607.38	447,923.58
Electrical Items	123,930.00	-	-	123,930.00	48,332.49
Motor Bike	270,730.00	-	-	270,730.00	142,411.40
Photocopy Machine	220,520.00	-	-	220,520.00	105,731.49
Water Filter	32,300.00	-	-	32,300.00	15,721.25
Equipment	245,284.25	-	-	245,284.25	110,313.20
Motor Vehicle	4,000,000.00	-	-	4,000,000.00	2,065,753.42
Projector	125,880.00	-	-	125,880.00	80,157.11
Scanner	130,000.00	-	-	130,000.00	86,595.14
Refrigerator	21,042.00	-	-	21,042.00	14,067.87
Mobile Phone	93,717.00	60,000.00	-	153,717.00	87,181.77
Fax Machine	18,350.00	-	-	18,350.00	11,242.52
Camera	299,500.00	261,500.00	-	561,000.00	449,049.39
Finger Print Machine	21,000.00	-	-	21,000.00	14,953.15
CCTV	65,500.00	-	-	65,500.00	47,240.75
Vehicle Washer	26,100.00	-	-	26,100.00	21,927.58
Television	21,329.00	-	-	21,329.00	16,397.03
Printer	-	28,900.00	-	28,900.00	25,213.82
	<u>7,435,072.25</u>	<u>729,717.38</u>	<u>-</u>	<u>8,164,789.63</u>	<u>4,338,528.14</u>

		Depreciation			W.D.V.	
		Accumulated as at 01.01.2020	Charged during the year	Disposal during the year	Accumulated as at 31.12.2020	as at 01.01.2020
Computers	20%	550,634.96	257,649.86	-	808,284.82	651,965.04
Furniture	15%	188,126.33	106,557.47	-	294,683.80	329,163.67
Electrical Items	15%	57,008.01	18,589.50	-	75,597.51	66,921.99
Motor Bike	25%	60,636.10	67,682.50	-	128,318.60	210,093.90
Photocopy Machine	15%	81,710.51	33,078.00	-	114,788.51	138,809.49
Water Filter	15%	11,733.75	4,845.00	-	16,578.75	20,566.25
Equipment	15%	98,178.41	36,792.64	-	134,971.05	147,105.84
Motor Vehicle	25%	934,246.58	1,000,000.00	-	1,934,246.58	3,065,753.42
Projector	15%	26,840.89	18,882.00	-	45,722.89	99,039.11
Scanner	15%	23,904.86	19,500.00	-	43,404.86	106,095.14
Refrigerator	15%	3,817.83	3,156.30	-	6,974.13	17,224.17
Mobile Phone	33%	26,240.67	40,294.56	-	66,535.23	67,476.33
Fax Machine	15%	4,354.98	2,752.50	-	7,107.48	13,995.02
Camera	15%	46,607.12	65,343.49	-	111,950.61	252,892.88
Finger Print Machine	20%	1,846.85	4,200.00	-	6,046.85	19,153.15
CCTV	15%	8,434.25	9,825.00	-	18,259.25	57,065.75
Vehicle Washer	15%	257.42	3,915.00	-	4,172.42	25,842.58
Television	20%	666.17	4,265.80	-	4,931.97	20,662.83
Printer	15%	-	3,686.18	-	3,686.18	-
		<u>2,125,245.69</u>	<u>1,701,015.80</u>	<u>-</u>	<u>3,826,261.49</u>	<u>5,309,826.56</u>



**Right to Life Human Right Centre**

No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Notes to the Accounts**

as at 31st December 2020 - SLR

<b>02) <u>Receivables, Deposits and Advances</u></b>	
Refundable Deposit	345,000.00
Receivable, EU Education programmes	1,279.98
Loan - EU Project	1,093,755.09
	<u>1,440,035.07</u>
<b>03) <u>Cash at Bank</u></b>	
<u>Commercial Bank</u>	
C/A 1130031987	340,112.51
C/A 1130096391	5,952.70
C/A 1000159415	111,450.54
C/A 1000159422	90,205.33
Money Market - A/c - 2000012410	18,335,055.48
Money Market - A/c - 2000012427	1,151,036.62
	<u>20,033,813.18</u>
<b>04) <u>Cash in Hand</u></b>	
Right to Life	34,734.26
Cash Advance	96,705.63
NED	5,705.00
Freedom House	4,500.00
OSF Legal	25,176.00
OSF	12,003.25
	<u>178,824.14</u>
<b>05) <u>Accrued Expenses</u></b>	
Audit Fee	82,500.00
	<u>82,500.00</u>
<b>06) <u>Accumulated Fund</u></b>	
<u>Retained Profit</u>	
Balance as at 01.01.2020	3,437,258.06
Surplus for the year	778,774.84
	<u>4,216,032.90</u>
Trfd. to Reserve Fund in 2020	(464,218.42)
Balance as at 31.12.2020	<u>3,751,814.48</u>
<b>07) <u>Unutilized Project Funds</u></b>	
OSF Project 2	15,983,735.50
IDEA	1,495,275.00
OSF Legal	1,505,475.65
NED	208,358.28
Freedom House	1,813,005.00
Balance as at 31.12.2020	<u>21,005,849.43</u>



**Right to Life Human Right Centre**

No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Notes to the Accounts**

as at 31st December 2020 - SLR

**08) Interest Income**

Commercial Bank

Money Market A/c

A/c - 2000012410

555,838.90

A/c - 2000012427

24,224.63

580,063.53

**09) Other Income**

Vehicle Hire Income

1,017,000.00

Advertisement Income

10,000.00

Other

0.38

1,027,000.38

**10) UNVFVT Project Expenses**

Salaries

294,000.00

Prog.EPF 12%

35,280.00

Prog.ETF 3%

8,820.00

Cash Grant

80,000.00

Resource Person Fees

165,000.00

Food & Refreshment

72,701.00

Venue Charges

16,000.00

Travelling - Office

246,260.00

Travelling - Other

581,062.97

Legal - Other

95,000.00

Salary Allowance - Other

41,400.00

Travelling - Participant

24,500.00

Stationary

24,990.00

Medical

23,855.00

Periderm

112,000.00

Communication

49,650.33

Banner

30,000.00

Accommodation

27,850.00

Consultation Fee

180,000.00

Documentation Fee

134,290.00

Lawyer Fee

1,284,000.00

Counselling Fee

60,000.00

Channeling of Doctors

3,900.00

Philological Treatment

37,543.33

3,628,102.63



**Right to Life Human Right Centre**

No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Notes to the Accounts**

as at 31st December 2020 - SLR

**11) OSF Project 2 Expenses**

Salaries -Project	1,578,500.00
EPF 12%- Project	189,420.00
ETF 3%- Project	47,355.00
Salaries -Admin	412,500.00
EPF 12%- Admin	49,500.00
ETF 3%- Admin	12,375.00
Staff Insurance	75,124.49
Resource Person Fees	80,000.00
Food & Refreshment	78,920.00
Venue Charges	151,865.12
Travelling - Participants	52,150.00
Travelling - Staff	43,319.00
Stationery	69,634.00
Printing	123,700.00
Publishing	10,000.00
Periderm	15,000.00
Communication	168,308.68
Video and Editing	25,000.00
Souvenir	50,062.00
Banner	50,000.00
Translation	69,027.00
Organizing Fee	25,000.00
Audit	34,470.00
Other Equipment	79,170.50
Hygeine Expenses	8,470.00
Hiring Equipment	70,000.00
Office Rent	306,500.00
	<u>3,875,370.79</u>

**12) OSF Legal Expenses**

Salaries -Project	450,000.00
EPF 12%- Project	54,000.00
ETF 3%- Project	13,500.00
Salaries -Admin	80,000.00
EPF 12%- Admin	9,600.00
ETF 3%- Admin	2,400.00
13th Month Salary	106,000.00
Food & Refreshment	156,050.00
Travelling	32,500.00
Stationery	3,465.00
Communication	32,659.35
Resource Person Travelling	30,000.00
Staff Insurance	57,000.00
Lawyer Fee	210,000.00
Office Maintenance	4,414.00
Other Equipment	2,200.00
	<u>1,243,788.35</u>





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

Notes to the Accounts  
as at 31st December 2020 - SLR

<b>13) EU Project Expenses</b>	
Salaries	1,500,000.00
EPF 12%	180,000.00
ETF 3%	45,000.00
13th Month Salary	175,000.00
Staff Insurance	72,425.00
Food & Refreshment	1,442,636.00
Venue Charges	158,600.00
Participants Travelling	1,431,550.00
Office Traveling	561,940.00
Staff Travelling	91,280.00
Stationary	61,100.00
Accommodation	27,000.00
E - Database	70,000.00
Office Maintenance	710,923.65
Communication	2,982.05
Interpretation Fee	28,000.00
Organizing Fee	60,000.00
Salaries - Admin	600,000.00
EPF 12% - Admin	72,000.00
ETF 3% - Admin	18,000.00
<u>HR Desk - Maintenance Expenses</u>	
Rent	502,000.00
Communication	133,963.41
Desk Travelling	106,722.00
Stationary	106,280.00
<u>HR Desk - Coordination Expenses</u>	
Coordinators Fee	1,530,000.00
Defenders Allowances	1,061,500.00
Other Expenses	118,080.00
	<u>10,866,982.11</u>
<b>14) IDEA Old Project Expenses</b>	
Salaries	304,000.00
EPF 12%	36,480.00
ETF 3%	9,120.00
Refreshments	114,840.00
Food and Accommodation- Staff	3,440.00
Venue Charges	25,500.00
Participants Travelling	101,959.00
Audit	18,000.00
Printing Photocopy	18,290.00
Communication	17,293.12
Translation	53,304.00
Resource Person Fees	20,000.00
Judgment Collection Allowance	21,000.00
Salary - Admin	70,000.00
EPF 12% - Admin	8,400.00
ETF 3% - Admin	2,100.00
	<u>823,726.12</u>



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

Notes to the Accounts  
as at 31st December 2020 - SLR

**15) IDEA New Project Expenses**

Salary	160,000.00
EPF 12%	19,200.00
ETF 3%	4,800.00
Salary - Admin	41,500.00
EPF 12% - Admin	4,980.00
ETF 3% - Admin	1,245.00
Rent	21,500.00
13th Month Salary	201,500.00
	<u>454,725.00</u>

**16) TM 18 Project Expenses**

Office Travelling	208,800.00
Stationary	1,645.00
Translation	5,000.00
Leaflet	24,600.00
	<u>240,045.00</u>

**17) ALRC Project Expenses**

Cash Grants	39,384.80
Refreshments	900.00
Travelling - Other	4,037.00
Stationary	4,100.00
Communication	6,000.00
Salary Allowance - Other	90,000.00
	<u>144,421.80</u>

**18) Freedom House Project Expenses**

Salary	99,428.00
EPF 12%	11,931.36
ETF 3%	2,982.84
Salary - Admin	56,072.00
EPF 12% - Admin	6,728.64
ETF 3% - Admin	1,682.16
Repair & Maintenance	45,500.00
	<u>224,325.00</u>

**Right to Life Human Right Centre**

No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Notes to the Accounts**

as at 31st December 2020 - SLR

**19) NED Project Expenses**

Salary	1,100,000.00
EPF 12%	132,000.00
ETF 3%	33,000.00
Staff Insurance	97,500.00
Resouse Person Fee	45,000.00
Refreshments	259,660.00
Venue Charges	34,278.00
Travelling - Participant	304,100.00
Travelling - Staff	5,916.00
Periderm	50,000.00
Invitation	4,625.00
Communication	121,432.72
Translation	40,000.00
Banner	11,000.00
Accommodation	120,250.00
Rapporteur	10,000.00
Commission	30.00
YouTube videos	585,000.00
Salary Admin	300,000.00
EPF 12% - Admin	36,000.00
ETF 3% - Admin	9,000.00
Rent	340,000.00
Electricity	5,750.00
Audit	30,030.00
13th Month Salary	175,000.00
Other Equipment	800.00
Bank Charges	6,420.00
	<u>3,856,791.72</u>



**Right to Life Human Right Centre**

No. 288/135, Jayawardena Gardens, Baseline Road, Colombo 09.

**Notes to the Accounts**

as at 31st December 2020 - SLR

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**20) General Expenses**

Staff Insurance	3,640.00
Banner	10,126.00
Bike Insurance	4,770.00
Revenue License	59,500.00
Rent	309,000.00
Salary	35,000.00
Printing	37,080.00
EPF 12%	9,270.00
ETF 3%	22,685.00
Salary Allowance & Other	1,500.00
Office Maintenance	14,958.00
QB Renewal	149,026.00
Fuel	63,000.00
Web Maintenance	80,662.00
Vehicle Insurance	133,545.00
Vehicle Repair & Service	382,500.00
Web Uploading	4,800.00
Other Equipment	25,930.00
Bank Charges	1,701,015.80
Depreciation	71,525.00
Stationary	<u>3,119,532.80</u>