

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

for the year ended  
31<sup>st</sup> December 2021

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**K. S. KARUNADASA & COMPANY**

**Chartered Accountants**

4/24 I/I, Susantha Mawatha, Panadura.  
Sri Lanka.





K S KARUNADASA & COMPANY  
CHARTERED ACCOUNTANTS

4/24 1/1, Susantha Mawatha,  
Panadura.

Phone : (94) 38 2234 323  
E-mail : k.karunadasa@gmail.com

**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, 2021, 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, 2021 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2021 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> August 2022  
Pananadura

K.S. Karunadasa - B Com, FCA, FCMA, PG Dip (IT) D.G.S. Surasena - FCA

**Right to Life Human Rights Centre**

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

**Balance Sheet**

as at 31st December 2021 - SLR

	Note		
<b>Assets</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	01		10,069,085.34
<b>Current Assets</b>			
Receivables	02	6,840,960.13	
Cash at Bank	03	16,698,352.51	
Cash in Hand	04	211,696.07	
		<u>23,751,008.71</u>	
<b>Current Liabilities</b>			
Accrued Expenses	05	1,395,955.80	
Bank Overdraft	06	288,109.60	
		<u>1,684,065.40</u>	
Current Assets Less Current Liabilities			<u>22,066,943.31</u>
<b>Total Assets less Current Liabilities</b>			<u><u>32,136,028.65</u></u>
<b>Fund and Reserve</b>			
Accumulated Fund	07		9,565,959.62
Unutilized Project Fund	08	20,493,495.51	
Reserve Fund	09	<u>2,076,573.52</u>	
			<u>22,570,069.03</u>
			<u><u>32,136,028.65</u></u>

Certified Correct.

Signed on behalf of Right to Life Human Right Centre.

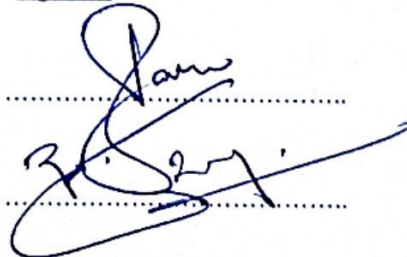
Name of Director

Signature

1. Mr. P. P. I. Dissanayaka

2. Mr. D. P. Dasanayaka

Date : 08.08.2022







**Right to Life Human Right Centre**

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

**Income & Expenditure Account**

for the year ended 31st December 2021- SLR

Income	Note		
<u>Income on Projects</u>			
UNVFVT		3,869,700.00	
OSF 02		7,773,306.59	
OSF 03		1,396,276.90	
OSF Legal		1,505,475.65	
IDEA		8,851,718.40	
NTT		253,648.10	
Freedom House		7,823,324.29	
NED		<u>3,145,258.28</u>	
			34,618,708.21
<u>Other Income</u>			
Donations		928,700.00	
Interest Income	10	597,844.11	
Misselaneous Income	11	<u>7,517,622.90</u>	
			<u>9,044,167.01</u>
Total Income			<u>43,662,875.22</u>
 <b>Less: Expenditure</b>			
<u>Expenditure on projects</u>			
UNVFVT	12	3,869,836.81	
OSF 02	13	7,773,306.59	
OSF 03	14	1,396,276.90	
OSF Legal	15	1,307,366.85	
IDEA	16	8,490,348.40	
NTT	17	253,648.10	
Freedom House	18	7,545,324.29	
NED	19	<u>2,905,516.26</u>	
			33,541,624.20
General Expenses	20	<u>3,381,568.98</u>	
Total Expenditure			<u>36,923,193.18</u>
Surplus for the year trfd. to Accumulated Fund			<u>6,739,682.04</u>



**Right to Life Human Right Centre**

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

**Notes to the Accounts**

as at 31st December 2021 - SLR

**01) Property, Plant and Equipment**

		Cost			W.D.V. as at
		Cost as at 01.01.2021	Addition during the year	Disposal during the year	
					31.12.2021
Computers		1,356,600.00	516,000.00	-	697,034.63
Furniture		742,607.38	9,000.00	-	344,415.49
Electrical Items		123,930.00	-	-	29,742.99
Motor Bike		270,730.00	-	-	74,728.90
Photocopy Machine		220,520.00	-	-	72,653.49
Water Filter		32,300.00	-	-	10,876.25
Equipment		245,284.25	-	-	73,520.56
Motor Vehicle		4,000,000.00	8,000,000.00	4,000,000.00	7,863,103.70
Projector		125,880.00	-	-	61,275.11
Scanner		130,000.00	-	-	67,095.14
Refrigerator		21,042.00	-	-	10,911.57
Mobile Phone		153,717.00	144,000.00	-	142,989.95
Fax Machine		18,350.00	-	-	8,490.02
Camera		561,000.00	-	-	364,899.39
Finger Print Machine		21,000.00	-	-	10,753.15
CCTV		65,500.00	-	-	37,415.75
Vehicle Washer		26,100.00	-	-	18,012.58
Television		21,329.00	-	-	12,131.23
Printer		28,900.00	164,970.00	-	169,035.44
		<u>8,164,789.63</u>	<u>8,833,970.00</u>	<u>4,000,000.00</u>	<u>10,069,085.34</u>

		Depreciation			W.D.V. as at
		Accumulated as at 01.01.2021	Charged during the year	Disposal during the year	
					01.01.2021
Computers	20%	808,284.82	367,280.55	-	548,315.18
Furniture	15%	294,683.80	112,508.09	-	447,923.58
Electrical Items	15%	75,597.51	18,589.50	-	48,332.49
Motor Bike	25%	128,318.60	67,682.50	-	142,411.40
Photocopy Machine	15%	114,788.51	33,078.00	-	105,731.49
Water Filter	15%	16,578.75	4,845.00	-	15,721.25
Equipment	15%	134,971.05	36,792.64	-	110,313.20
Motor Vehicle	25%	1,934,246.58	1,049,225.07	2,846,575.35	2,065,753.42
Projector	15%	45,722.89	18,882.00	-	80,157.11
Scanner	15%	43,404.86	19,500.00	-	86,595.14
Refrigerator	15%	6,974.13	3,156.30	-	14,067.87
Mobile Phone	33%	66,535.23	88,191.82	-	87,181.77
Fax Machine	15%	7,107.48	2,752.50	-	11,242.52
Camera	15%	111,950.61	84,150.00	-	449,049.39
Finger Print Machine	20%	6,046.85	4,200.00	-	14,953.15
CCTV	15%	18,259.25	9,825.00	-	47,240.75
Vehicle Washer	15%	4,172.42	3,915.00	-	21,927.58
Television	20%	4,931.97	4,265.80	-	16,397.03
Printer	15%	3,686.18	21,148.38	-	25,234.56
		<u>3,826,261.49</u>	<u>1,949,988.15</u>	<u>2,846,575.35</u>	<u>4,338,528.14</u>



Right to Life Human Right Centre  
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Notes to the Accounts  
as at 31st December 2021 - SLR

<b>02) <u>Receivables, Deposits and Advances</u></b>	
Refundable Deposit	530,000.00
Receivable - Others (Note 02.1)	6,100,960.13
Staff Loan	210,000.00
	<u>6,840,960.13</u>
<b>02.1 <u>Receivable Others</u></b>	
IDEA	3,106,443.40
Freedom House	2,994,516.73
	<u>6,100,960.13</u>
<b>03) <u>Cash at Bank</u></b>	
<u>Commercial Bank</u>	
C/A 1130031987	26,787.27
C/A 1000159415	1,061,328.48
C/A 1000159422	254,935.51
Money Market - A/c - 2000012410	13,278,727.73
Money Market - A/c - 2000012427	2,076,573.52
	<u>16,698,352.51</u>
<b>04) <u>Cash in Hand</u></b>	
R2L	30,127.82
Cash Advance	135,000.00
IDEA	11,480.00
OSF	35,088.25
	<u>211,696.07</u>
<b>05) <u>Accrued Expenses</u></b>	
EPF	245,955.80
Loan Payable (Note 05.1)	1,025,000.00
Audit Fee	125,000.00
	<u>1,395,955.80</u>
<b>05.1 <u>Loan Payable</u></b>	
Mr. D. Prabachanna	250,000.00
Mr. G.M. Fernando	450,000.00
Mr. P.P.I. Disanayake	325,000.00
	<u>1,025,000.00</u>
<b>06) <u>Bank Overdraft</u></b>	
Commercial Bank - C/A No. 1130096391	288,109.60
	<u>288,109.60</u>

Right to Life Human Right Centre  
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Notes to the Accounts  
as at 31st December 2021 - SLR

<b>07) <u>Accumulated Fund</u></b>	
<u>Retained Profit</u>	
Balance as at 01.01.2021	3,751,814.48
Surplus for the year	6,739,682.04
	10,491,496.52
Trfd. to Reserve Fund	(925,536.90)
Balance as at 31.12.2021	9,565,959.62
<b>08) <u>Unutilized Project Funds</u></b>	
ALRC	125,751.60
NTT	1,391,191.90
OSF - 2	8,210,428.91
OSF - 3	10,103,423.10
OMCT	662,700.00
Balance as at 31.12.2021	20,493,495.51
<b>(09) <u>Reserve Fund</u></b>	
Balance as at 01.01.2021	1,151,036.62
Transferred from Accumulated Fund	925,536.90
	2,076,573.52
<b>10) <u>Interest Income</u></b>	
<u>Commercial Bank - Money Market</u>	
A/c - 2000012410	540,074.65
A/c - 2000012427	57,769.46
	597,844.11
<b>11) <u>Other Income</u></b>	
Vehicle Hire Income	1,063,305.00
Google Income	19,742.55
Venue Income	37,000.00
Sundry Income	1,000.00
Profit on Disposal of Vehicle (Note 11.1)	6,396,575.35
	7,517,622.90
<b>11.1 <u>Profit on Disposal of Motor Vehicle - WPKR 0055</u></b>	
Sale Proceeds	7,550,000.00
Cost	4,000,000.00
Accumulated Depreciation	2,846,575.35
	1,153,424.65
Profit on Disposal Vehicle	6,396,575.35



**Right to Life Human Right Centre**

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**Notes to the Accounts**

as at 31st December 2021 - SLR

**12) UNVEFT Project Expenses**

Salaries	338,400.00
Prog.EPF 12%	40,608.00
Prog.ETF 3%	10,152.00
Cash Grant	75,000.00
Refreshment	67,497.00
Travelling - Office	590,440.00
Travelling - Other	528,785.00
Legal clinic	203,875.00
Travelling - Participants	49,500.00
Medical	62,829.50
Communication	78,345.31
Accommodation	22,120.00
Consultation Fee	110,000.00
Documentation Fee	145,540.00
Legal fee	1,371,000.00
Counseling Fee	50,000.00
Channeling of Doctors	8,795.00
Victim Meeting	116,950.00
	<u>3,869,836.81</u>





**Right to Life Human Right Centre**

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

**Notes to the Accounts**

as at 31st December 2021 - SLR

**13) OSF Project 2 Expenses**

Salaries - Other	1,620,711.46
Prog.EPF 12%	194,485.37
Prog.ETF 3%	48,621.34
Staff insurance	173,000.00
Resource person fees	50,000.00
Refreshments	245,455.00
Venue Charges	322,250.00
Participants Travelling	214,900.00
Office Travelling	207,545.00
Stationery	49,270.00
Printing	149,250.00
Publishing	10,000.00
Perdiem	237,500.00
Communication	622,704.56
Video & Editing	5,000.00
Translation	30,000.00
Banner	14,200.00
Accommodation	270,595.00
Resource Person Travelling	270,000.00
Organizing Fee	190,000.00
Other Expenses	620.00
Rent	411,750.00
video Documentary	201,239.00
Promotion	149,000.00
Admin EPF 12%	50,791.27
Admin ETF 3%	12,697.82
Admin Salaries	423,260.54
Computer Maintenance	7,700.00
Fuel	8,000.00
13th Month Salary	217,200.00
Finance Charges	42,000.00
<u>HR Desk Maintenance</u>	
Coordinating Fee	756,000.00
Rent	363,000.00
Communication	154,505.23
Stationary	34,525.00
Audit fee	15,530.00
	<u>7,773,306.59</u>



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

Notes to the Accounts  
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14) OSF Project 3 Expenses

Salaries -Project	693,967.82
Prog.EPF 12%	83,276.14
Prog.ETF 3%	20,819.03
Salaries -Admin	176,738.18
Admin EPF 12%	21,208.58
Admin ETF 3%	5,302.15
13th Month Salary	315,495.00
Audit fee	79,470.00
	<u>1,396,276.90</u>

15) OSF Legal Expenses

Salaries -Project	630,000.00
Prog.EPF 12%	75,600.00
Prog.ETF 3%	18,900.00
Salaries -Admin	112,000.00
Admin EPF 12%	13,440.00
Admin ETF 3%	3,360.00
Refreshment	22,500.00
Travelling	15,000.00
Communication	56,126.85
Lawyer Fee	350,000.00
Other Equipments	10,440.00
	<u>1,307,366.85</u>





**Right to Life Human Right Centre**

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

**Notes to the Accounts**

as at 31st December 2021 - SLR

**16) IDEA Project Expenses**

Salaries - Project	1,760,000.00
Prog.EPF 12%	211,200.00
Prog.ETF 3%	52,800.00
Refreshments	287,937.00
Accommodation	144,400.00
Venue Charges - Refreshment and others	557,932.00
Participants Travelling	515,850.00
Stationery programme	12,700.00
Stationery	625.00
Communication	257,936.04
Perdiem	110,000.00
Translation	5,000.00
Resource Person Fees	85,000.00
Lawyer Fee	550,000.00
Interpretation Fee	27,000.00
Video Documentary	419,425.00
YouTube videos	67,500.00
Hygiene expenses	31,500.00
Web Development	152,489.40
Book Writing	30,000.00
Rent	234,000.00
Travelling	13,550.00
Vehicle Repair	18,344.64
Web Maintenance	528,362.95
Salary - Admin	456,500.00
Admin EPF 12%	54,780.00
Admin ETF 3%	13,695.00
<u>HR Desk Maintenance</u>	780,000.00
Coordinating Fee	508,000.00
Defenders Allowances	366,500.00
Rent	73,639.37
Communication	68,852.00
Desk Travelling	64,830.00
Stationery	30,000.00
Audit fee	8,490,348.40



**Right to Life Human Right Centre**

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

**Notes to the Accounts**

as at 31st December 2021 - SLR

**17) NTT Project Expenses**

Salary - Project	48,000.00
Prog.EPF 12%	5,760.00
Prog.ETF 3%	1,440.00
Salary - Admin	40,000.00
Admin EPF 12%	4,800.00
Admin ETF 3%	1,200.00
Communication	2,448.10
Legal Fee	150,000.00
	<u>253,648.10</u>

**18) Freedom House Project Expenses**

Project-Prog.EPF 12%	137,287.92
Project-Prog.ETF 3%	34,321.98
Project-Salaries	1,144,066.00
Staff Insurance	53,000.00
Admin EPF 12%	77,418.00
Admin ETF 3%	19,354.50
Admin-Salaries	645,150.00
13th Month Salary	155,500.00
Resource person fees	400,000.00
Participants Travelling	599,986.00
Office Travelling	265,320.00
Perdiem	330,000.00
Staff Travelling	7,900.00
Accommodation	381,600.00
Report writing	7,500.00
Translation	60,280.25
YouTube videos	240,000.00
Video Documentary	656,500.00
TV telecasting	300,000.00
Office supplies	65,894.00
Communication	235,496.54
Postage & Delivery Charges	21,560.00
Printing	153,250.00
Bank Charges	11,240.00
Venue and Refreshments	881,652.50
Office Maintenance	661,046.60
	<u>7,545,324.29</u>





**Right to Life Human Right Centre**

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

**Notes to the Accounts**

as at 31st December 2021 - SLR

**19) NED Project Expenses**

Salary - Project	550,000.00
Prog.EPF 12%	66,000.00
Prog.ETF 3%	16,500.00
Resouse Person Fee	40,000.00
Refreshments	145,500.00
Venue Charges	37,160.00
Travelling - Participant	296,000.00
Travelling - Staff	14,572.00
Perderm	50,000.00
Rent	170,000.00
Communication	120,500.26
Accommodation	150,000.00
Rapporteur	10,000.00
Commission	65.00
YouTube videos	915,000.00
Salary - Admin	150,000.00
Admin EPF 12%	18,000.00
Admin ETF 3%	4,500.00
Water	480.00
Electricity	17,000.00
Office Maintenance	10,230.00
Bank Charges	8,644.00
Stationery	54,240.00
Printing	60,000.00
Stamps	1,125.00
	<u>2,905,516.26</u>



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

Notes to the Accounts  
as at 31st December 2021 - SLR

20) General Expenses

Salaries	105,189.00
Prog.EPF 12%	12,622.68
Prog.ETF 3%	3,155.67
Salary Allowance	739,415.40
Staff Insurance	75,495.63
Bike Insurance	10,125.81
Travelling	2,108.00
Communication	2,300.00
Translation	61,000.00
Other Expenses	13,515.14
Donation	37,500.00
Water	31,155.00
Office Maintenance	465.00
Computer Maintenance	565.00
Fuel	128,048.00
Bike Repair	2,849.00
Vehicle Insurance	76,900.00
13th Month Salary	19,005.00
Repair and Maintenance	26,795.00
Web Maintenance	56,960.00
Other Equipment's	3,060.00
Bank Charges	20,230.00
Surcharge	3,121.50
Depreciation	1,949,988.15
	<u>3,381,568.98</u>

