



K S KARUNADASA & COMPANY
CHARTERED ACCOUNTANTS

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

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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, 2022, 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, 2022 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2022 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
01st June 2023
Panadura



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

Balance Sheet
as at 31st December 2022 - SLR

	Note		
Assets			
Non Current Assets			
Property, Plant and Equipment	01		7,919,887.27
Current Assets			
Receivables	02	7,065,881.14	
Cash at Bank	03	2,211,764.84	
Cash in Hand	04	204,005.07	
		<u>9,481,651.05</u>	
Current Liabilities			
Accrued Expenses	05	<u>586,079.00</u>	
		<u>586,079.00</u>	
Current Assets Less Current Liabilities			<u>8,895,572.05</u>
Total Assets less Current Liabilities			<u><u>16,815,459.32</u></u>
Fund and Reserve			
Accumulated Fund	06	10,507,687.74	
Unutilized Project Fund	07	4,822,760.33	
Reserve Fund	08	<u>1,485,011.25</u>	
			<u>16,815,459.32</u>
			<u><u>16,815,459.32</u></u>

Certified Correct.

Signed on behalf of Right to Life Human Right Centre.

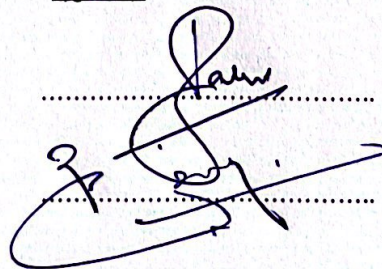
Name of Director

Signature

1. Mr. P. P. I. Dissanayaka

2. Mr. D. P. Dasanayaka

Date : 01.06.2023





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

Income & Expenditure Account
for the year ended 31st December 2022- SLR

Income	Note	
<u>Income on Projects</u>		
UNVFVT		5,619,700.00
OSF - 2		8,216,207.77
OSF - 3		7,729,361.66
RLF		447,669.00
IDEA		3,632,062.60
NTT		1,573,951.90
Freedom House		6,738,688.96
Freedom House \$ 5500		1,266,783.00
NED		7,943,281.37
AIGSL FH		648,485.00
OMCT		662,700.00
ALRC		125,751.60
UNOPS		<u>7,744,340.88</u>
		52,348,983.74
<u>Other Income</u>		
Donations		2,728,912.80
Interest Income	09	1,385,821.77
Other Income	10	<u>1,334,900.00</u>
		5,449,634.57
Total Income		<u>57,798,618.31</u>
 Less: Expenditure		
<u>Expenditure on projects</u>		
UNVFVT	11	5,688,455.92
OSF - 2	12	8,216,207.77
OSF - 3	13	7,346,361.66
RLF	14	447,669.00
IDEA	15	3,692,348.01
NTT	16	1,574,106.94
Freedom House	17	6,738,688.96
Freedom House \$ 5500	18	1,274,983.00
NED	19	7,668,281.37
AIGSL FH	20	648,485.00
OMCT	21	662,700.00
ALRC	22	135,000.00
UNOPS	23	<u>7,744,340.88</u>
		51,837,628.51
General Expenses	24	<u>5,610,823.95</u>
Total Expenditure		<u>57,448,452.46</u>
Surplus for the year trfd. to Accumulated Fund		<u>350,165.85</u>



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

Notes to the Accounts
as at 31st December 2022 - SLR

01) Property, Plant and Equipment

	Cost			W.D.V. as at 31.12.2022
	Cost as at 01.01.2022	Addition during the year	Cost as at 31.12.2022	
Computers	1,872,600.00	658,000.00	2,530,600.00	925,089.70
Furniture	751,607.38	-	751,607.38	231,674.38
Electrical Items	123,930.00	-	123,930.00	11,153.49
Motor Bike	270,730.00	-	270,730.00	7,046.40
Photocopy Machine	220,520.00	-	220,520.00	39,575.49
Water Filter	32,300.00	-	32,300.00	6,031.25
Equipment	245,284.25	-	245,284.25	36,727.92
Motor Vehicle	8,000,000.00	-	8,000,000.00	6,038,446.17
Projector	125,880.00	-	125,880.00	42,393.11
Scanner	130,000.00	-	130,000.00	47,595.14
Refrigerator	21,042.00	-	21,042.00	7,755.27
Mobile Phone	297,717.00	-	297,717.00	43,850.19
Fax Machine	18,350.00	-	18,350.00	5,737.52
Camera	561,000.00	-	561,000.00	280,749.39
Finger Print Machine	21,000.00	-	21,000.00	6,553.15
CCTV	65,500.00	-	65,500.00	27,590.75
Vehicle Washer	26,100.00	-	26,100.00	14,097.58
Television	21,329.00	-	21,329.00	7,865.43
Printer	193,870.00	-	193,870.00	139,954.94
	<u>12,998,759.63</u>	<u>658,000.00</u>	<u>13,656,759.63</u>	<u>7,919,887.27</u>

		Depreciation			W.D.V. as at 01.01.2022
		Accumulated as at 01.01.2022	Charged during the year	Accumulated as at 31.12.2022	
Computers	20%	1,175,565.37	429,944.93	1,605,510.30	697,034.63
Furniture	15%	407,191.89	112,741.11	519,933.00	344,415.49
Electrical Items	15%	94,187.01	18,589.50	112,776.51	29,742.99
Motor Bike	25%	196,001.10	67,682.50	263,683.60	74,728.90
Photocopy Machine	15%	147,866.51	33,078.00	180,944.51	72,653.49
Water Filter	15%	21,423.75	4,845.00	26,268.75	10,876.25
Equipment	15%	171,763.69	36,792.64	208,556.33	73,520.56
Motor Vehicle	25%	136,896.30	1,824,657.53	1,961,553.83	7,863,103.70
Projector	15%	64,604.89	18,882.00	83,486.89	61,275.11
Scanner	15%	62,904.86	19,500.00	82,404.86	67,095.14
Refrigerator	15%	10,130.43	3,156.30	13,286.73	10,911.57
Mobile Phone	33%	154,727.05	99,139.76	253,866.81	142,989.95
Fax Machine	15%	9,859.98	2,752.50	12,612.48	8,490.02
Camera	15%	196,100.61	84,150.00	280,250.61	364,899.39
Finger Print Machine	20%	10,246.85	4,200.00	14,446.85	10,753.15
CCTV	15%	28,084.25	9,825.00	37,909.25	37,415.75
Vehicle Washer	15%	8,087.42	3,915.00	12,002.42	18,012.58
Television	20%	9,197.77	4,265.80	13,463.57	12,131.23
Printer	15%	24,834.56	29,080.50	53,915.06	169,035.44
		<u>2,929,674.29</u>	<u>2,807,198.07</u>	<u>5,736,872.36</u>	<u>10,069,085.14</u>

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

Notes to the Accounts
as at 31st December 2022 - SLR

02) <u>Receivables, Deposits and Advances</u>		
Refundable Deposit		530,378.25
Receivable - Others (Note 02.1)		6,135,502.89
Staff Loan		400,000.00
		<u>7,065,881.14</u>
02.1 <u>Receivable Others</u>		
IDEA		3,753,506.00
Freedom House		2,293,761.89
AIGSL FH		88,235.00
		<u>6,135,502.89</u>
03) <u>Cash at Bank</u>		
<u>Commercial Bank</u>		
C/A 1130031987		192,214.83
C/A 1000159415		179,100.90
C/A 1000159422		146,470.09
C/A No. 1130096391		56,612.14
Money Market - A/c - 2000012410		152,355.63
Money Market - A/c - 2000012427		1,485,011.25
		<u>2,211,764.84</u>
04) <u>Cash in Hand</u>		
R2L		61,085.07
NED		81,000.00
OSF		61,920.00
		<u>204,005.07</u>
05) <u>Accrued Expenses</u>		
ETF		26,079.00
Loan Payable (Note 05.1)		425,000.00
Audit Fee		135,000.00
		<u>586,079.00</u>
05.1 <u>Loan Payable</u>		
Mr. P.P.I. Disanayake		425,000.00
		<u>425,000.00</u>
06) <u>Accumulated Fund</u>		
<u>Retained Profit</u>		
Balance as at 01.01.2022		9,565,959.62
Surplus for the year		350,165.85
		<u>9,916,125.47</u>
Transferred from Reserve Fund		591,562.27
Balance as at 31.12.2022		<u>10,507,687.74</u>



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

Notes to the Accounts
as at 31st December 2022 - SLR

07) <u>Unutilized Project Funds</u>	
OSF	2,368,282.58
RLF	220,000.00
UNOPS	455,359.12
NED	1,779,118.63
Balance as at 31.12.2022	<u>4,822,760.33</u>
(08) <u>Reserve Fund</u>	
Balance as at 01.01.2022	2,076,573.52
Transferred to Accumulated Fund	(591,562.27)
	<u>1,485,011.25</u>
09) <u>Interest Income</u>	
<u>Commercial Bank - Money Market</u>	
A/c - 2000012410	587,152.68
A/c - 2000012427	798,669.09
	<u>1,385,821.77</u>
10) <u>Other Income</u>	
Vehicle Hire Income	1,327,400.00
Venue Income	7,500.00
	<u>1,334,900.00</u>
11) <u>UNVFVT Project Expenses</u>	
Salaries	518,020.00
Allowances	25,000.00
Prog.EPF 12%	62,162.40
Prog.ETF 3%	15,540.60
Cash Grant	300,000.00
Refreshment	102,704.00
Travelling - Office	361,920.00
Travelling - Other	406,620.00
Travelling - Participants	98,500.00
Medical	53,904.31
Communication	98,469.61
Accommodation	47,065.00
Consultation Fee	360,000.00
Documentation Fee	328,150.00
Legal fee	233,000.00
Lawyer Fee	1,868,000.00
Counseling Fee	40,000.00
Fuel	14,000.00
Printing	139,000.00
Legal Clinic	401,400.00
Victim Meeting	215,000.00
	<u>5,688,455.92</u>



Right to Life Human Right Centre
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Notes to the Accounts
as at 31st December 2022 - SLR

12) OSF Project 2 Expenses

Allowances	10,700.00
Resource person fees	120,000.00
Refreshments	1,632,333.48
Venue Charges	188,000.00
Participants Travelling	1,170,425.00
Office Travelling	99,800.00
Staff Travelling	186,416.00
Stationery	53,065.00
Printing	44,625.00
Office Maintenance	23,000.00
Perdiem	87,500.00
Communication	11,768.79
Translation	11,000.00
Banner	12,800.00
Accommodation	945,999.52
Resource Person Travelling	445,000.00
Interpretation Fee	27,000.00
Rapporteur Fee	10,000.00
Organizing Fee	110,000.00
Sounds	8,000.00
Fuel	5,000.00
Hire	2,250.00
Leaflet	360,820.00
Strategic Plan	1,200,000.00
Video Documentary	950,000.00
Hygiene Expenses	4,300.00
Hiring Equipment	9,550.00
<u>HR Desk Maintenance</u>	
Cordinating Fee	432,000.00
Communication	54,854.98
	<u>8,216,207.77</u>



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

Notes to the Accounts
as at 31st December 2022 - SLR

13) OSF Project 3 Expenses

Salaries -Project	3,017,460.00
Prog.EPF 12%	362,095.20
Prog.ETF 3%	90,523.80
Staff Insurance	107,200.00
Refreshment	203,160.00
Venue Charges	85,846.75
Participants Travelling	162,100.00
Office Travelling	33,480.00
Resource Person Travelling	115,000.00
Stationery	8,150.00
Publishing	15,000.00
Perdiem	25,000.00
Communication	195,850.91
Vedio and Editing	25,000.00
Organizing Fee	10,000.00
Social Media Ads	500,000.00
Salaries - Admin	768,480.00
Admin EPF 12%	92,217.60
Admin ETF 3%	23,054.40
Rent	800,000.00
Office Maintenance	216,000.00
Computer Maintenance	28,248.00
13th Month Salary	315,495.00
Other Equipments	12,000.00
Audit Fee	135,000.00
	<u>7,346,361.66</u>

14) RLF Expenses

Refreshment	174,249.00
Participants Travelling	37,000.00
Staff Travelling	101,150.00
Stationery	7,020.00
Sounds	16,000.00
Accomodation	92,150.00
Interpretation Fee	20,000.00
Express Way Charges	100.00
	<u>447,669.00</u>



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

Notes to the Accounts
as at 31st December 2022 - SLR

15) IDEA Project Expenses

Venue & Refreshment	633,734.00
Participants Travelling	327,550.00
Printing	237,710.00
Stationery	10,950.00
Communication	6,978.79
Perdiem	101,000.00
Translation	48,000.00
Resource Person Fees	15,000.00
Lawyer Fee	890,000.00
Interpretation Fee	42,032.00
Video Documentary	230,575.00
TV Telecasting	50,000.00
Youtube Vedios	7,500.00
Hygiene expenses	8,750.00
Web Expenses	36,921.00
Documentation Fee	20,000.00
Fuel	92,250.00
Stationery	50,644.00
<u>HR Desk Maintenance</u>	
Coordinating Fee	500,000.00
Defenders Allowances	150,500.00
Rent	151,500.00
Communication	24,961.22
Desk Travelling	55,792.00
	<u>3,692,348.01</u>

16) NTT Project Expenses

Salary - Project	96,000.00
Prog.EPF 12%	11,520.00
Prog.ETF 3%	2,880.00
Salary - Admin	80,000.00
Admin EPF 12%	9,600.00
Admin ETF 3%	2,400.00
Documentation Charges	129,420.00
Communication	17,286.94
Legal Fee	1,125,000.00
Travelling	100,000.00
	<u>1,574,106.94</u>



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

Notes to the Accounts
as at 31st December 2022 - SLR

17) <u>Freedom House Project Expenses</u>	
Project-Prog.EPF 12%	130,038.72
Project-Prog.ETF 3%	32,509.68
Project Expenses - Other	1,083,656.00
Staff Insurance	36,000.00
Admin EPF 12%	76,797.00
Admin ETF 3%	19,199.25
Resource person fees	280,000.00
Refreshment	264,801.00
Stationery	23,145.00
Participants Travelling	303,380.00
Office Travelling	161,700.00
Perdiem	274,800.00
Staff Travelling	77,476.00
Accommodation	274,800.00
Report writing	180,000.00
Rent	80,000.00
Electricity	27,050.00
Water	22,315.00
Office Maintenance	990,694.00
Fuel	5,000.00
YouTube videos	90,000.00
Video Documentary	90,000.00
HR Desk -Functioning Fee	1,620,000.00
Communication	73,178.47
Postage & Delivery Charges	1,200.00
Printing	35,000.00
Bank Charges	14,070.00
Venue and Refreshments	471,878.84
	<u>6,738,688.96</u>
18) <u>Freedom House \$ 5500 Project Expenses</u>	
Resource Person Fee	282,533.00
Refreshment	11,750.00
Venue Charges	526,500.00
Participant Travelling	91,000.00
Communication	8,200.00
Organizing Fee	20,000.00
Salary	335,000.00
	<u>1,274,983.00</u>



Right to Life Human Right Centre
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Notes to the Accounts
as at 31st December 2022 - SLR

19) <u>NED Project Expenses</u>	
Salary - Project	1,646,960.00
Prog.EPF 12%	197,635.20
Prog.ETF 3%	49,408.80
Staff Insurance	107,100.00
Resouse Person Fee	140,000.00
Refreshments	702,587.00
Travelling - Participant	289,750.00
Travelling - Office	303,900.00
Travelling - Staff	9,160.00
Perderm	354,000.00
Fuel	5,000.00
Communication	119,868.46
Cordinating Fee	1,191,000.00
YouTube videos	270,000.00
Social Media Ads	6,000.00
Salary - Admin	823,480.00
Admin EPF 12%	98,817.60
Admin ETF 3%	24,704.40
13th Month Salary	308,805.00
Defenders Allowance	327,400.00
Bank Charges	12,620.00
Stationery	98,336.00
Rent	301,000.00
Communication	54,314.91
Travelling	132,477.00
Stationery	93,957.00
	<u>7,668,281.37</u>
20) <u>AIGSL - FH Project Expenses</u>	
Refreshment	130,945.00
Venue Charges	55,000.00
Participants Travelling	230,000.00
Office Travelling	1,200.00
Staff Travelling	87,740.00
Stationery	7,600.00
Perdiem	36,000.00
Organizing Fee	100,000.00
	<u>648,485.00</u>
21) <u>OMCT Project Expenses</u>	
Youtube Vedios	662,700.00
	<u>662,700.00</u>



Right to Life Human Right Centre

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

Notes to the Accounts

as at 31st December 2022 - SLR

24) General Expenses	
Salary Allowance	914,909.40
Staff Insurance	104,450.36
Refreshment	10,820.00
Participants Travelling	28,380.00
Bike Insurance	10,234.19
Translation	73,218.00
Other Expenses	8,570.00
Electricity	2,740.00
Computer Maintenance	65,751.00
Fuel	268,437.00
ETC	3,000.00
Bike Repair	18,250.00
Vehicle Insurance	125,100.00
Revenue Licence	770.00
Hiring Equipment	2,121.75
13th Month Salary	380,200.00
Vehicle Repair and Service	560,850.00
Web Maintenance	55,742.68
Other Equipment's	25,521.50
Social Media Ad	3,800.00
Bank Charges	35,688.00
Leaflet	6,000.00
Banner	7,500.00
QB Renewals	49,640.00
Legal Fee	41,932.00
Depreciation	2,807,198.07
	<u>5,610,823.95</u>



Right to Life Human Right Centre
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Notes to the Accounts
as at 31st December 2022 - SLR

22) <u>ALRC Project Expenses</u>	
Cordinator Travelling	20,000.00
Travelling Other	20,000.00
Coordinating Fee	15,000.00
Living Cost	60,000.00
Transcription Fee	20,000.00
	<u>135,000.00</u>
23) <u>UNOPS Project Expenses</u>	
Salary - Project	300,000.00
Prog.EPF 12%	36,000.00
Prog.ETF 3%	9,000.00
Staff Insurance	30,000.00
Legal Fee	300,000.00
Venue and Refreshment	349,970.00
Participant Travelling	266,300.00
Office Travelling	365,400.00
Staff Travelling	16,770.00
Other Travelling	2,632.00
Stationery	30,180.00
Printing	360,000.00
Medical	245,000.00
Perdiem	216,000.00
Communication	60,408.88
Translation	563,200.00
Lawyer Fee	1,500,000.00
Interpretation Fee	45,000.00
Consultation Fee	300,000.00
Vedio Documentry	800,000.00
Report Writer	400,000.00
Youtube Vedios	1,200,000.00
Hiring Equipment	2,000.00
Salary - Admin	300,000.00
Admin EPF 12%	36,000.00
Admin ETF 3%	9,000.00
Fuel	1,480.00
	<u>7,744,340.88</u>