

RIGHT TO LIFE HUMAN RIGHT CENTRE

**FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

DANTHASINGHE & CO,
Chartered Accountants
No.16/7B1,
De Fonseka Place,
Colombo 05.

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, 2023, 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, 2023 and the financial statements give a true and fair view of the Organization's state of affairs as at December 31, 2023 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.


DANTHASINGHE & CO,
Chartered Accountants
06th June 2024
Colombo.



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

Balance Sheet
as at 31st December 2023 - SLR

	Note		
Assets			
Non Current Assets			
Property, Plant and Equipment	01		16,698,328.81
Current Assets			
Receivables	02	1,722,570.00	
Cash at Bank	03	19,632,910.03	
Cash in Hand	04	221,551.07	
		<u>21,577,031.10</u>	
Current Liabilities			
Accrued Expenses	05	<u>1,481,840.00</u>	
		<u>1,481,840.00</u>	
Current Assets Less Current Liabilities			<u>20,095,191.10</u>
Total Assets less Current Liabilities			<u><u>36,793,519.91</u></u>
Fund and Reserve			
Accumulated Fund	06	9,496,999.36	
Unutilized Project Fund	07	19,087,983.97	
Reserve Fund	08	4,033,536.58	
Gratuity Provision	09	<u>4,175,000.00</u>	
			<u>36,793,519.91</u>
			<u><u>36,793,519.91</u></u>

Certified Correct.

Signed on behalf of Right to Life Human Right Centre.

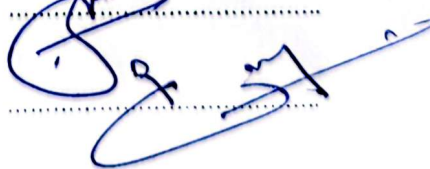
Name of Director

1. Mr. P. P. I. Dissanayaka

2. Mr. D. P. Dasanayaka

Date : 05.06.2024

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 2023- SLR

Income	Note	
<u>Income on Projects</u>		
UNVFVT		7,962,200.00 ✓
OSF - 3		20,422,982.58 ✓
OSF - 4		3,591,698.30 ✓
Misereor		7,772,765.89 ✓
IDEA		215,000.00 ✓
RLF		927,000.00 ✓
Freedom House - 2023		2,163,894.87 ✓
Freedom House - 2022		620,341.31 ✓
NED		6,720,518.63 ✓
UNOPS		455,359.12 ✓
		<u>50,851,760.70</u>
<u>Other Income</u>		
Donations		670,025.00
Interest Income	10	1,166,437.65
Other Income	11	4,645,752.32
		<u>6,482,214.97</u>
Total Income		<u>57,333,975.67</u>
 <u>Less: Expenditure</u>		
<u>Expenditure on projects</u>		
UNVFVT	12	7,587,585.61
OSF - 3	13	18,499,631.86
OSF - 4	14	3,591,698.30
Misereor	15	5,518,566.05
RLF	16	927,000.00
Freedom House - 2023	17	1,803,894.87
NED	18	6,923,593.36
		<u>44,851,970.05</u>
General Expenses	19	10,944,168.67
Total Expenditure		<u>55,796,138.72</u>
Surplus for the year trfd. to Accumulated Fund		<u>1,537,836.95</u>



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

Notes to the Accounts
as at 31st December 2023 - SLR

01) Property, Plant and Equipment

	Cost			W.D.V. as at 31.12.2023
	Cost as at 01.01.2023	Addition during the year	Cost as at 31.12.2023	
Computers	2,530,600.00	2,307,000.00	4,837,600.00	2,615,292.44
Furniture	751,607.38	443,065.00	1,194,672.38	546,443.61
Electrical Items	123,930.00	-	123,930.00	-
Motor Bike	270,730.00	-	270,730.00	-
Photocopy Machine	220,520.00	-	220,520.00	6,497.49
Water Filter	32,300.00	-	32,300.00	1,186.25
Equipment	245,284.25	403,996.00	649,280.25	388,731.08
Motor Vehicle	8,000,000.00	4,050,000.00	12,050,000.00	11,199,897.26
Projector	125,880.00	-	125,880.00	23,511.11
Scanner	130,000.00	-	130,000.00	28,095.14
Refrigerator	21,042.00	-	21,042.00	4,598.97
Mobile Phone	297,717.00	1,401,500.00	1,699,217.00	1,224,761.22
Fax Machine	18,350.00	-	18,350.00	2,985.02
Camera	561,000.00	-	561,000.00	196,599.39
Finger Print Machine	21,000.00	-	21,000.00	2,353.15
CCTV	65,500.00	-	65,500.00	17,765.75
Vehicle Washer	26,100.00	-	26,100.00	10,182.58
Television	21,329.00	-	21,329.00	3,599.63
Printer	193,870.00	327,750.00	521,620.00	425,828.72
	<u>13,656,759.63</u>	<u>8,933,311.00</u>	<u>22,590,070.63</u>	<u>16,698,328.81</u>

		Depreciation			W.D.V. as at 01.01.2023
		Accumulated as at 01.01.2023	Charged during the year	Accumulated as at 31.12.2023	
Computers	20%	1,605,510.30	616,797.26	2,222,307.56	925,089.70
Furniture	15%	519,933.00	128,295.77	648,228.77	231,674.38
Electrical Items	15%	112,776.51	11,153.49	123,930.00	11,153.49
Motor Bike	25%	263,683.60	7,046.40	270,730.00	7,046.40
Photocopy Machine	15%	180,944.51	33,078.00	214,022.51	39,575.49
Water Filter	15%	26,268.75	4,845.00	31,113.75	6,031.25
Equipment	15%	208,556.33	51,992.84	260,549.17	36,727.92
Motor Vehicle	25%	1,961,553.83	(1,111,451.09)	850,102.74	6,038,446.17
Projector	15%	83,486.89	18,882.00	102,368.89	42,393.11
Scanner	15%	82,404.86	19,500.00	101,904.86	47,595.14
Refrigerator	15%	13,286.73	3,156.30	16,443.03	7,755.27
Mobile Phone	33%	253,866.81	220,588.97	474,455.78	43,850.19
Fax Machine	15%	12,612.48	2,752.50	15,364.98	5,737.52
Camera	15%	280,250.61	84,150.00	364,400.61	280,749.39
Finger Print Machine	20%	14,446.85	4,200.00	18,646.85	6,553.15
CCTV	15%	37,909.25	9,825.00	47,734.25	27,590.75
Vehicle Washer	15%	12,002.42	3,915.00	15,917.42	14,097.58
Television	20%	13,463.57	4,265.80	17,729.37	7,865.43
Printer	15%	53,915.06	41,876.22	95,791.28	139,954.94
		<u>5,736,872.36</u>	<u>154,869.46</u>	<u>5,891,741.82</u>	<u>7,919,887.27</u>



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

Notes to the Accounts
as at 31st December 2023 - SLR

02) <u>Receivables, Deposits and Advances</u>	
Refundable Deposit	480,000.00
Receivable - Others	20,070.00
Staff Loan	1,222,500.00
	<u>1,722,570.00</u>
03) <u>Cash at Bank</u>	
<u>Commercial Bank</u>	
Current A/C 1130031987	177,889.20
Current A/C 1000159415	9,423,646.19
Current A/C 1000159422	54,915.56
Current A/C No. 1130096391	96,894.22
Money Market - A/c - 2000012410	5,846,028.28
Money Market - A/c - 2000012427	4,033,536.58
	<u>19,632,910.03</u>
04) <u>Cash in Hand</u>	
R2L	39,825.07
Cash Advance - OSF	110,000.00
OSF	21,726.00
	<u>221,551.07</u>
05) <u>Accrued Expenses</u>	
EPF	246,600.00
ETF	36,990.00
Loan Payable (Note 05.1)	1,000,000.00
Audit Fee	150,000.00
Tax - Salary Control A/C	21,750.00
Staff Welfare - Salary Control A/C	26,500.00
	<u>1,481,840.00</u>
05.1 <u>Loan Payable</u>	
Mr. D.P. Dasanayaka (Money Market A/C)	1,000,000.00
	<u>1,000,000.00</u>
06) <u>Accumulated Fund</u>	
<u>Retained Profit</u>	
Balance as at 01.01.2023	10,507,687.74
Surplus for the year	1,537,836.95
	<u>12,045,524.69</u>
Transferred to Reserve Fund	(2,548,525.33)
Balance as at 31.12.2023	<u>9,496,999.36</u>



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

Notes to the Accounts
as at 31st December 2023 - SLR

07) <u>Unutilized Project Funds</u>	
OSF - 4	7,550,405.70
FREEDOM HOUSE	2,203,932.08
MISEREOR	9,333,646.19
Balance as at 31.12.2023	<u>19,087,983.97</u>
08) <u>Reserve Fund</u>	
Balance as at 01.01.2023	1,485,011.25
Transferred from Accumulated Fund	2,548,525.33
	<u>4,033,536.58</u>
09) <u>Gratuity Provision</u>	
Balance as at 01.01.2023	4,490,000.00
Add: Provision for the year	4,490,000.00
	(315,000.00)
Less: Gratuity Paid	4,175,000.00
Balance as at 31.12.2023	<u>4,175,000.00</u>
10) <u>Interest Income</u>	
<u>Commercial Bank - Money Market</u>	
A/c - 2000012410	872,554.80
A/c - 2000012427	293,882.85
	<u>1,166,437.65</u>
11) <u>Other Income</u>	
Vehicle Hire Income	1,121,130.00
Vehicle Disposal	3,524,622.32
	<u>4,645,752.32</u>

Right to Life Human Right Centre

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

Notes to the Accounts

as at 31st December 2023 - SLR

12) UNVEVT Project Expenses

Salaries	595,000.00
Allowances	340,000.00
Prog.EPF 12%	71,400.00
Prog.ETF 3%	17,850.00
Cash Grant	480,000.00
Audit Fee	50,000.00
Refreshment	276,033.00
Travelling - Office	19,840.00
Travelling - Other	315,660.00
Travelling - Participants	121,000.00
Travelling - Staff	137,120.00
Medical	84,139.00
Psychological - Medical	24,158.20
Accommodation	19,930.00
Consultation Fee	310,000.00
Documentation Fee	331,101.00
Appearances Before Other Forums	287,000.00
Lawyer Fee	2,860,000.00
Counseling Fee	30,000.00
Fuel	20,000.00
Printing	204,000.00
Resource person fees	185,000.00
Perdiem	100,000.00
Communication & Stationery	350,250.41
Venue & Refreshment	60,500.00
Channaling of Doctors	6,999.00
Rent & Utilities	290,603.00
	<u>7,587,585.61</u>



Right to Life Human Right Centre

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

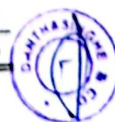
Notes to the Accounts

as at 31st December 2023 - SLR

13) OSF Project 3 Expenses

Project Expenses

Project Salaries	3,014,701.89
E.P.F. 12%	361,764.29
E.T.F. 3%	90,441.06
Staff Insurance	242,332.00
Resource person fees	1,022,000.00
Venue & Refreshment	3,113,699.80
Participants Travelling	2,041,350.00
Office Travelling	459,040.00
Office Travelling - Fuel	113,537.00
Staff Travelling	40,753.00
Stationery	102,602.00
Printing	704,000.00
Perdiem	288,000.00
Communication	197,115.55
Translation	3,000.00
Banner	58,500.00
Accommodation	216,000.00
Stamps	3,300.00
Interpretation Fee	35,000.00
Rapporteur Fee	10,000.00
Organizing Fee	76,500.00
Other Expenses	47,425.00
Gratuity	133,152.00
Professional Fee	32,600.00
Researcher Fee	475,000.00
Leaflet	31,000.00
Commission	270.00
Video & Editing	50,000.00
Social Media Ads	511,554.00
Conference Expenses	995,700.00
Invitation	17,500.00
Admin Salaries	767,778.11
Admin E.P.F. 12%	92,133.31
Admin E.T.F. 3%	23,033.34
Rent	720,000.00
Electricity	48,700.00
Water	3,300.00
Office Maintenance	765,450.00
Computer Maintenance	39,750.00
Repair & Maintenance	55,775.00
Other Equipments	39,400.00
<u>HR Desk Maintenance</u>	
Cordinating Fee	646,000.00
Rent	162,000.00
Communication	46,435.51
Desk Travelling	74,753.00
Defenders Allowance	178,000.00
Stationery	49,295.00
	18,499,631.86



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

Notes to the Accounts
as at 31st December 2023 - SLR

14) OSF Project 4 Expenses

Project Expenses

Salaries -Project	733,515.00
Prog.EPF 12%	88,021.80
Prog.ETF 3%	22,005.45
Staff Insurance	154,448.00
Audit Fee	10,000.00
Venue & Refreshment	599,835.00
Participants Travelling	380,550.00
Office Travelling	395,200.00
Travelling Other	1,000.00
Resource Person Fees	140,000.00
Report Writing	20,000.00
Stationery	3,560.00
Perdiem	216,000.00
Communication	70,402.55
Vedio and Editing	10,000.00
Organizing Fee	10,000.00
Commission	90.00
Salaries - Admin	241,710.00
AdminE.P.F 12%	29,005.20
Admin ETF 3%	7,251.30
Rent	96,000.00
Electricity	3,520.00
Water	4,509.00
13th Month Salary	325,075.00
Cleaning Officer	30,000.00
	<u>3,591,098.30</u>



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

Notes to the Accounts
as at 31st December 2023 - SLR

15) Misereor Project Expenses

Project Expenses

Salaries -Project	1,897,000.00
Prog.EPF 12%	227,640.00
Prog.ETF 3%	56,910.00
Staff Insurance	274,500.00
13th Month Salary	500,500.00
Audit Fee	90,000.00
Refreshment	11,500.00
Participants Travelling	30,000.00
Printing	100,000.00
Stationery	20,994.00
Communication	82,340.49
Consultation Fee	100,000.00
Leaflet	20,100.00
Youtube Videos	267,000.00
Social Media Ads	2,500.00
Rent	144,000.00
Electricity	12,846.00
Water	6,743.00
Other Equipments	38,000.00
Bank Charges	3,500.00
Depreciation	121,800.16
<u>HR Desk Maintenance</u>	
Coordinating Fees	840,000.00
Defenders Allowance	200,500.00
Rent	218,000.00
Desk Travelling	140,000.00
Stationery	64,216.00
Communication	47,976.40
	<u>5,518,566.05</u>

16) RLF Project Expenses

Project Expenses

Coordinating Fee	520,000.00
Video Documentry	407,000.00
	<u>927,000.00</u>



Right to Life Human Right Centre

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

Notes to the Accounts

as at 31st December 2023 - SLR

17) Freedom House Project Expenses (FH - 2023)**Project Expenses**

Salaries -Project	963,285.00
Project-Prog.EPF 12%	115,594.20
Project-Prog.ETF 3%	28,898.55
Staff Insurance	137,635.00
Stationery	10,436.00
Communication	7,796.85
Documentation Fee	19,500.00
Office Maintenance	45,256.00
Computer Maintenance	104,950.00
13th Month Salary	315,315.00
Web Maintenance	25,228.27
Cleaning Officer	30,000.00
	<u>1,803,894.87</u>

18) NED Project Expenses**Project Expenses**

Salary - Project	823,480.00
Prog.EPF 12%	98,817.60
Prog.ETF 3%	24,704.40
Resouse Person Fee	180,000.00
Venue & Refreshment	503,409.61
Printing	606,300.00
Travelling - Participants	261,350.00
Travelling - Office	247,050.00
Perderm	120,000.00
Translation	157,000.00
Communication	92,687.21
YouTube videos	270,000.00
Video Documentry	270,000.00
Book Writing	185,000.00
Social Media Ads	78,500.00
Salary - Admin	411,740.00
Admin EPF 12%	49,408.80
Admin ETF 3%	12,352.20
Bank Charges	14,868.00
Travelling - Fuel	5,000.00
<u>HR Desk Maintenance</u>	1,408,000.00
Cordinating Fee	382,000.00
Defenders Allowance	359,000.00
Rent	91,394.54
Communication	149,434.00
Desk Travelling	122,097.00
Stationery	<u>6,923,593.36</u>



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

Notes to the Accounts
as at 31st December 2023 - SLR

19) General Expenses	
Salary Allowance	691,074.00
Staff Insurance	121,923.73
E.P.F. 12%	6,838.80
E.T.F. 3%	1,709.70
Gratuity	4,056,848.00
Rent	7,000.00
Refreshment	57,160.00
Intern Travelling	51,000.00
Other Travelling	25,000.00
Venue Charges	28,348.72
Research Fee	352,393.00
Translation	17,400.00
Stationary	5,480.00
Other Expenses	23,489.16
Printing	35,100.00
Communication	27,418.58
Intern Fee	125,000.00
Postal	1,600.00
Water	4,500.00
Office Maintenance	134,426.00
Computer Maintenance	28,500.00
ETC	70,000.00
Fuel	454,031.00
Vehicle Repair and Service	231,885.00
Bike Insurance	11,864.21
Bike Repair	17,050.00
Vehicle Insurance	287,019.07
Revenue Licence	1,510.00
Newspaper bill	31,630.00
13th Month Salary	4,110.00
Docu- Drama	100,000.00
Web Maintenance	335,289.08
Other Equipment's	117,300.00
Hire	88,950.00
Bank Charges	25,054.00
Express Way Charge	3,450.00
Repair & Maintenance	5,750.00
Surcharge	1,375.00
Legal Fee	3,000.00
Defenders Allowance	8,000.00
Coordinating Fee	35,000.00
Depreciation	3,309,691.62
	<u>10,944,168.67</u>

