RIGHT TO LIFE HUMAN RIGHT CENTRE (GUARANTEE) LIMITED

FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

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

DANTHASINGHE & CO,
Chartered Accountants
D.G.S. Surasena FCA, FSCMA,

No.16/7B1,
De Fonseka Place,
Colombo 05.
Sri Lanka
Tele: 011-2580885
077-7829537
Mail:sdantha@yahoo.com

INDEPENDENT AUDITOR'S REPORT
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

To the Members of the Right to Life Human Right Centre (Guarantee) Limited

We have audited the financial statements of Right to Life Human Right Centre (Guarantee) Limited("the Organisation"), which comprise the statement of financial position as at 31st December 2024, and the Statement of Income and Expenditure, statement of cash flows and notes to the financial statements, including material Accounting Policy Information.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standard (SLAuS) for the Audits of Non-Specified Business Enterprises (Non-SBEs), which requires that we plan and perform the audit to obtain reasonable assurance about whether the said financial statements are free of material misstatements. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the said financial statements, assessing the accounting principles used and significant estimates made by the Executive Committee, evaluating the overall presentation of the financial statements, and determining whether the said financial statements are prepared and presented in accordance with the Sri Lanka Statement of Recommended Practices for Not-for-Profit Organizations [SL SoRP - NPOs (including NGOs)]. 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, the accompanying financial statements give a true and fair view of the financial position of the as at 31st December 2024, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Statement of Recommended Practices for Not-for-Profit Organizations [SL SoRP -NPOs (including NGOs)].

Other Information

The Directors are responsible for other information. These financial statements do not contain other information.

The present Auditing Standards require that if an annual report is published with financial statements, we need to check other information in the annual report and also confirm the facts and figures in the financial statements agree with the other information provided in the annual report. As we have still not received the Annual Report of the Organization, we are not reporting on that aspect.

Respective Responsibilities of Executive Committee Members and Auditors

The Directors are responsible for maintaining proper accounting records and preparing and presenting these financial statements in accordance with the Sri Lanka Statement of Recommended Practices for Not-for-Profit Organizations [SL SoRP - NPOs (including NGOs)]. Our responsibility is to express an opinion on these financial statements, based on our Audit.

DANTHASINGHE & CO,
Chartered Accountants.
09th June 2025.

DANTHASINGHE & CO
16/7B1,
DE FONSEKA PLACE,
COLOMBO 5.
SRI LANKA
CHARTERED ACCOUNTANTS

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
No. 56/2, Palitha Place,Colombo 09.

Balance Sheet
as at 31st December 2024 - SLR

	Note	2024	2023
Assets			
Non Current Assets			
Property, Plant and Equipment	04	12,963,900.73	16,698,328.81
Current Assets			
Receivables	05	2,458,896.91	1,722,570.00
Cash at Bank	06	13,467,142.97	19,632,910.03
Cash in Hand	07	463,745.81	221,551.07
		16,389,785.69	21,577,031.10
Current Liabilities			
Accrued Expenses	08	1,037,759.40	1,481,840.00
		1,037,759.40	1,481,840.00
Current Assets Less Current Liabilities		15,352,026.29	20,095,191.10
Total Assets less Current Liabilities		**28,315,927.02**	**36,793,519.91**
Fund and Reserve			
Accumulated Fund	09	4,881,739.66	9,496,999.36
Unutilized Project Fund	10	13,636,570.05	19,087,983.97
Staff Welfare Fund		253,500.00	-
Reserve Fund	11	4,625,252.31	4,033,536.58
Gratuity Provission	12	4,918,865.00	4,175,000.00
		28,315,927.02	**36,793,519.91**

Certified Correct.

Signed on behalf of Right to Life Human Right Centre.

Name of Director	Signature
1. Mr. P. P. I. Dissanayaka	....
2. Mr.Lakshan Dias	....

DANTHASINGHE & CO.

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
No. 56/2, Palitha Place,Colombo 09.

Income & Expenditure Account
for the year ended 31st December 2024- SLR

Income	Note	2024		2023
Income on Projects				
UNVFVT		7,427,700.00		7,962,200.00
OSF - 3		-		20,422,982.58
OSF - 4		10,644,345.07		3,591,698.30
MISEREOR		29,025,505.88		7,772,756.89
IDEA		-		215,000.00
RLF		-		927,000.00
FREEDOM HOUSE - 2023		14,456,027.68		2,163,894.87
FREEDOM HOUSE - 2022		-		620,341.31
NED		-		6,720,518.63
UNOPS		-		455,359.12
NETHERLAND		2,956,569.79		
DRL		15,235,744.19		-
PACT		10,729,174.63		-
			90,475,067.24	**50,851,751.70**
Other Income				
Donations		-		670,025.00
Interest Income	13	894,445.55		1,166,437.65
Other Income	14	3,234,860.00		4,645,752.32
			4,129,305.55	6,482,214.97
Total Income			**94,604,372.79**	**57,333,966.67**
Less: Expenditure				
Expenditure on projects				
UNVFVT	15	7,163,822.51		7,587,585.61
OSF - 3	16	-		18,499,631.86
OSF - 4	17	10,644,345.07		3,591,698.30
MISEREOR	18	29,025,505.88		5,518,566.05
RLF	19	-		927,000.00
FREEDOM HOUSE - 2023	20	15,007,839.54		1,803,894.87
NED	21	-		6,923,593.36
DRL	22	14,338,875.19		-
PACT	23	10,379,774.63		-
NETHERLAND	24	2,956,569.79		-
			89,516,732.61	44,851,970.05
General Expenses	25		9,111,184.15	10,944,168.67
Total Expenditure			98,627,916.76	55,796,138.72
Surplus /(Deficit) for the year trfd. to Accumulated Fund			**(4,023,543.97)**	**1,537,827.95**

DANTHASINGHE & CO

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
No. 56/2, Palitha Place,Colombo 09.

Cash Flow Statement
for the year ended 31st December 2024- SLR

		2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(Loss) before taxation		(4,023,543.97)
ADJUSTMENT FOR		
Interest Income		(894,445.55)
Depreciation		5,240,497.08
Gratuity Provition		743,865.00
Operating profit/(Loss) before working capital changes		1,066,372.56
(Increase)/Decrease in Receivables		(736,326.91)
Increase/(Decrease) in Accruals		(444,080.60)
Cash generated from Operations		(1,180,407.51)
Net cash from /(Used in) Operating Activities		(114,034.95)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment		(1,506,069.00)
Net Cash generated from /(Used in) Investing Activities		(1,506,069.00)
Interest Income Received		894,445.55
		894,445.55
CASH FLOWS FROM FINANCING ACTIVITIES		
Funds Received for Reservers & Fund		253,500.00
Payment From Receivers & Fund		(5,451,413.92)
Net Cash (Used in) / From Financing Activities		(5,197,913.92)
Net Increase/ (Decrease) in cash & cash Equivalents		(5,923,572.32)
Cash & cash Equivalents at the beginning of the year		19,854,461.10
Cash & cash Equivalents at the end of the year		**13,930,888.78**
Cash & Cash Equivalents		
Cash at Bank	**06**	13,467,142.97
Cash in Hand	**07**	463,745.81
		13,930,888.78

RIGHT TO LIFE HUMAN RIGHTS CENTER (GUARANTEE) LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1 GENERAL INFORMATION

1.1 General

Right to Life Human Rights Center (Guarantee) Limited is a Social Service Organization and is registered Under the Companies Act No. 07 of 2007, with the Registered Number GA 323. The registered office of the organization is located at No.56/2, Palitha Place, Colombo 09., The overall objectives of the organization are:

a. To empower national and local community structures to effectively address rights violations that people encounter at the hand of the state machinery and other elements in society.
b. To ensure that the most vulnerable individuals and groups in local communities have access to effective social and economic safety nets to help them survive during times of economic crisis in Sri Lanka.

Accounting Convention
The Financial Statements of the Equite have been prepared in accordance with the Sri Lanka Statement of Recommended Practices for Not-for-Profit Organizations. [SL SoRP - NPOs including NGOs], using historical cost convention. The Accounting Principles have been applied consistently with those of the previous financial periods.

2 GENERAL POLICIES

2.1 BASIS OF PREPARATION

The balance sheet, statement of financial activities, statement of change in accumulated fund and cash flow, together with accounting policies and notes to the financial statement of the organization as at 31st December 2024 and for the year then ended, comply with the Sri Lanka Accounting Standards.
These financial statements presented in Sri Lanka Rupees and have been prepared on historical cost basis.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Unrestricted Funds

Unrestricted funds are those that are available for use by the Organization at the discretion of the board, in furtherance of the general objectives of the Equite and which are not designated for any specific purpose.
Surplus Funds are transferred from Restricted Funds to Unrestricted Funds in terms of relevant Donor Agreement or with the subsequent approval of the Donor.

3.2 Receivables

Receivables are stated at the amounts they are estimated to realize net of provisions for bad and doubtful debts.

DANTHASINGHE & CO

3.3 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposit and short term investments, readily convertible to identify amounts of cash and which are not subject to any significant risk of changes in value.

For the purpose of cash flow statement, cash & cash equivalents consist of cash in hand and bank deposit net of outstanding bank overdrafts. Investments with short maturities.

3.4 Property, Plant and Equipment

3.4.1 Cost and Valuation

All items of Property, Plant and Equipment are initially recorded at cost. Where items of Property, Plant and Equipment are subsequently revalued, the entire class of such assets is revalued. Revaluations are made with sufficient regularity to ensure that their carrying amounts do not differ materially from their fair values at the balance sheet date. Subsequent to the initial recognition as an asset at cost, revalued Property, Plant and Equipment are carried at revalued amounts less any subsequent deprecation thereon. All other Property, Plant & Equipments are stated at historical cost less depreciation.

The following annual rates are used for the depreciation of property, plant and equipment:

Assets Description	Rate
Computers	20%
Furniture	15%
Electrical Items	15%
Motor Bike	25%
Photocopy Machine	15%
Water Filter	15%
Equipment	15%
Motor Vehicle	25%
Projector	15%
Scanner	15%
Refrigerator	15%
Mobile Phone	33%
Fax Machine	15%
Camera	15%
Finger Print Machine	20%
CCTV	15%
Vehicle Washer	15%
Television	20%
Printer	15%

When an asset is revalued, any increase in the carrying amount is credited directly to a revaluation surplus unless it reserves a previous revaluation decrease relating to the same asset, which was previously recognized as an expense. In these circumstances the increased is recognized as income to the extent of the previous write down. When an asset's carrying amount is decreased as result of a revaluation, the decreased is recognized as an expenses unless it reserves a previous increment relating to that asset, in which case it is charged against any related revaluation surplus, to the extent that the decrease does not exceed the amount held in the revaluation surplus in the respect of that same asset, any balance remaining in the revaluation surplus in respect of an asset, is transferred directly to Accumulated Fund on retirement or disposal of the asset.

3.5. Recognition of Receipts

(a) Incoming Resources

Income realized from restricted funds is recognized in the statements of financial activities only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and changed to the statement of financial activities. Unutilized funds are carried forward as such in the balance sheet.

Gifts and donations received in kind are recognized at valuation at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of the organization at the point of such sale. Items not sold or distributed are inventorised but not recognized in the financial statements.

All other income is recognized when the organization is legally entitled to the use of such Funds and the amount can be quantified. This would include income receivable through funds Raising activities and donations.

(b) Interest Income

Interest earned is recognized on cash basis.

(c) Grant Received

The grant is recognised as income over the period necessary to match them with the related costs, for which they are intended to compensate, on a systematic basis.

3.6 Expenditure Recognition

Expenses in carrying out the project and other activities of the organization are accounted for on an accrual basis and charged to the statement of financial activities.

DANTHASINGHE & CO

Right to Life Human Rights Centre (Guarantee Limited)
No. 56/2, Palitha Place,Colombo 09.
Notes to the Accounts as at 31st December 2024 - SLR

04) Property, Plant and Equipment

	Cost			
	Cost as at 01.01.2024	Addition during the year	Cost as at 31.12.2024	W.D.V. as at 31.12.2024
Computers	4,837,600.00	966,000.00	5,803,600.00	2,478,059.57
Furniture	1,194,672.38	205,869.00	1,400,541.38	556,866.59
Electrical Items	123,930.00	-	123,930.00	-
Motor Bike	270,730.00	-	270,730.00	-
Photocopy Machine	220,520.00	-	220,520.00	-
Water Filter	32,300.00	-	32,300.00	-
Equipment	649,280.25	-	649,280.25	291,339.04
Motor Vehicle	12,050,000.00	-	12,050,000.00	8,187,397.26
Projector	125,880.00	-	125,880.00	4,629.11
Scanner	130,000.00	-	130,000.00	8,595.14
Refrigerator	21,042.00	-	21,042.00	1,442.67
Mobile Phone	1,699,217.00	334,200.00	2,033,417.00	961,095.39
Fax Machine	18,350.00	-	18,350.00	232.52
Camera	561,000.00	-	561,000.00	112,449.39
Finger Print Machine	21,000.00	-	21,000.00	-
CCTV	65,500.00	-	65,500.00	7,940.75
Vehicle Washer	26,100.00	-	26,100.00	6,267.58
Television	21,329.00	-	21,329.00	-
Printer	521,620.00	-	521,620.00	347,585.72
	22,590,070.63	1,506,069.00	24,096,139.63	12,963,900.73

		Depreciation			
		Accumulated as at 01.01.2024	Charged during the year	Accumulated as at 31.12.2024	W.D.V. as at 01.01.2024
Computers	20%	2,222,307.56	1,103,232.87	3,325,540.43	2,615,292.44
Furniture	15%	648,228.77	195,446.02	843,674.79	546,443.61
Electrical Items	15%	123,930.00	-	123,930.00	-
Motor Bike	25%	270,730.00	-	270,730.00	-
Photocopy Machine	15%	214,022.51	6,497.49	220,520.00	6,497.49
Water Filter	15%	31,113.75	1,186.25	32,300.00	1,186.25
Equipment	15%	260,549.17	97,392.04	357,941.21	388,731.08
Motor Vehicle	25%	850,102.74	3,012,500.00	3,862,602.74	11,199,897.26
Projector	15%	102,368.89	18,882.00	121,250.89	23,511.11
Scanner	15%	101,904.86	19,500.00	121,404.86	28,095.14
Refrigerator	15%	16,443.03	3,156.30	19,599.33	4,598.97
Mobile Phone	33%	474,455.78	597,865.83	1,072,321.61	1,224,761.22
Fax Machine	15%	15,364.98	2,752.50	18,117.48	2,985.02
Camera	15%	364,400.61	84,150.00	448,550.61	196,599.39
Finger Print Machin	20%	18,646.85	2,353.15	21,000.00	2,353.15
CCTV	15%	47,734.25	9,825.00	57,559.25	17,765.75
Vehicle Washer	15%	15,917.42	3,915.00	19,832.42	10,182.58
Television	20%	17,729.37	3,599.63	21,329.00	3,599.63
Printer	15%	95,791.28	78,243.00	174,034.28	425,828.72
		5,891,741.82	5,240,497.08	11,132,238.90	16,698,328.81

DANTHASINGHE & CO

Right to Life Human Rights Centre (Guarantee Limited)
No. 56/2, Palitha Place,Colombo 09.

Notes to the Accounts
as at 31st December 2024 - SLR

			2024	2023
05)	**Receivables, Deposits and Advances**			
	Refundable Deposit		630,000.00	480,000.00
	Receivable - Others		55,000.00	20,070.00
	Receivable - PACT		1,229,174.63	-
	Staff Loan		500,000.00	1,222,500.00
	WHT		44,722.28	-
			2,458,896.91	**1,722,570.00**
06)	**Cash at Bank**			
	Commercial Bank			
	Current A/C 1130031987		143,753.08	177,889.20
	Current A/C 1000159415		1,153,455.91	9,423,646.19
	Current A/C1000159422		261,014.63	54,915.56
	Current A/C No. 1130096391		429,379.41	96,894.22
	Money Market - A/c - 2000012410		6,294,774.18	5,846,028.28
	Money Market - A/c - 2000012427		4,625,252.31	4,033,536.58
			12,907,629.52	**19,632,910.03**
	HNB Bank			
	Current A/C 103010020393		194,082.70	-
	Savings A/C 103020334981		144,605.38	-
	Current A/C 103010021413		220,825.37	-
			559,513.45	-
07)	**Cash in Hand**			
	R2L		68,890.81	89,825.07
	Cash Advance - OSF		-	110,000.00
	Cash Adance - DRL		105,000.00	-
	Cash Adance - Misereor		155,000.00	-
	OSF		134,855.00	21,726.00
			463,745.81	**221,551.07**
08)	**Accrued Expenses**			
	EPF		-	246,600.00
	ETF		-	36,990.00
	Loan Payable	(Note 08.1)	850,000.00	1,000,000.00
	Audit Fee		150,000.00	150,000.00
	APIT Payable		22,409.40	21,750.00
	Loan Recovery payable		350.00	-
	Tax Consaltation fees Payable		15,000.00	
			1,037,759.40	**1,455,340.00**
08.1	Loan Payable			
	Mr. D.P. Dasanayaka (Money Market A/C)		850,000.00	1,000,000.00
			850,000.00	1,000,000.00

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

09)	**Accumulated Fund**		
	Retained Profit		
	Balance as at 01.01.2024	9,496,999.36	10,507,687.74
	Surplus / Deficit for the year	(4,023,543.97)	1,537,836.95
		5,473,455.39	12,045,524.69
	Transfered to Reserve Fund	(591,715.73)	(2,548,525.33)
	Balance as at 31.12.2024	**4,881,739.66**	**9,496,999.36**
10)	**Unutilized Project Funds**		
	OSF - 4	7,121,088.63	7,550,405.70
	FREEDOME HOUSE	-	2,203,932.08
	NEDERLAND	5,221,783.97	-
	DRL - PULA	105,591.54	-
	MISEREOR	1,188,105.91	9,333,646.19
	Balance as at 31.12.2024	**13,636,570.05**	**19,087,983.97**
11)	**Reserve Fund**		
	Balance as at 01.01.2024	4,033,536.58	1,485,011.25
	Transferred from Accumulated Fund	591,715.73	2,548,525.33
		4,625,252.31	**4,033,536.58**
12)	**Gratuity Provision**		
	Balance as at 01.01.2024	4,175,000.00	
	Add: Provission for the year	743,865.00	4,490,000.00
		4,918,865.00	
	Less: Gratuity Paid	-	(315,000.00)
	Balance as at 31.12.2024	**4,918,865.00**	**4,175,000.00**
13)	**Interest Income**		
	Commercial Bank - Money Market		
	A/c - 2000012410	536,304.75	872,554.80
	A/c - 2000012427	356,977.24	293,882.85
	HNB Saving 103020334981	1,163.56	-
		894,445.55	**1,166,437.65**
14)	**Other Income**		
	Vehicle Income	3,234,860.00	1,121,130.00
	Vehicle Disposal	-	3,524,622.32
		3,234,860.00	**4,645,752.32**

DANTHASINGHE & CO

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

15) UNVFVT Project Expenses

Salaries	200,000.00	595,000.00
Allowances	273,000.00	340,000.00
Prog.EPF 12%	24,000.00	71,400.00
Prog.ETF 3%	6,000.00	17,850.00
Cash Grant	345,000.00	480,000.00
Audit Fee	30,000.00	50,000.00
Refreshment	142,416.00	276,033.00
Travelling - Office	149,780.00	19,840.00
Travelling - Other	308,728.00	315,660.00
Travelling - Participants	67,250.00	121,000.00
Travelling - Staff	73,600.00	137,120.00
Medical	129,194.95	84,139.00
Psychological - Medical	-	24,158.20
Accommodation	57,000.00	19,930.00
Consultation Fee	480,000.00	310,000.00
Documentation Fee	377,164.28	331,101.00
Appearances Before Other Forums	-	287,000.00
Lawyer Fee	3,092,310.00	2,860,000.00
Counseling Fee	50,000.00	30,000.00
Fuel	-	20,000.00
Printing	245,000.00	204,000.00
Resource person fees	335,000.00	185,000.00
Perdiem	120,000.00	100,000.00
Communication & Stationery	228,890.86	350,250.41
Venue & Refreshment	112,230.00	60,500.00
Channaling of Doctors	26,113.00	6,999.00
Rent & Utilities	274,045.42	290,605.00
Computer Maintenance	17,100.00	-
	7,163,822.51	**7,587,585.61**

DANTHASINGHE & CO.

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

16) 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	-	3,113,690.80
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	-	433,152.00
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
AdminE.P.F 12%	-	92,133.31
AdminE.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
HR Desk Maintenance		
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**

DANTHASINGHE & CO

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

17) OSF Project 4 Expenses

Project Expenses		
Salaries -Project	3,294,229.00	733,515.00
Prog.EPF 12%	395,307.48	88,021.80
Prog.ETF 3%	98,826.87	22,005.45
Staff Insurance	140,260.24	154,448.00
Audit Fee	-	10,000.00
Venue & Refreshment	1,247,032.83	599,835.00
Participants Travelling	626,950.00	380,550.00
Office Travelling	355,520.00	395,200.00
Office Travelling - Fuel	24,000.00	-
Staff Travelling	21,900.00	-
Travelling Other	-	1,000.00
Resource Person Fees	330,000.00	140,000.00
Report Writing	80,000.00	20,000.00
Stationery	38,150.00	3,560.00
Perdiem	264,800.00	216,000.00
Communication	309,384.57	70,402.55
Accommodation	62,000.00	-
Vedio and Editing	100,000.00	10,000.00
Youtube Videos	390,000.00	-
Organizing Fee	40,000.00	10,000.00
Commission	60.00	90.00
Cases Hedling	592,950.00	-
Salaries - Admin	402,850.00	241,710.00
AdminE.P.F 12%	48,342.00	29,005.20
Admin ETF 3%	12,085.50	7,251.30
Rent	400,000.00	96,000.00
Electricity	28,144.00	3,520.00
Water	13,660.00	4,509.00
Secretary Fee	25,892.58	-
13th Month Salary	272,000.00	325,075.00
Cleaning Officer	-	30,000.00
Cordinating Fee	1,030,000.00	-
	10,644,345.07	**3,591,698.30**

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

18) Misereor Project Expenses

Project Expenses		
Salaries -Project	6,681,000.00	1,897,000.00
Prog.EPF 12%	801,720.00	227,640.00
Prog.ETF 3%	200,430.00	56,910.00
Staff Insurance	263,592.52	274,500.00
13th Month Salary	575,500.00	500,500.00
Project Audit Fee	291,069.22	90,000.00
Audit Fee	120,000.00	-
Venue & Refreshment	1,263,124.50	-
Refreshment	891,805.00	11,500.00
Participants Travelling	2,549,850.00	30,000.00
Office Travelling	1,470,360.00	-
Staff Travelling	192,840.00	-
Field Visits	498,300.00	-
Printing	90,000.00	100,000.00
Stationery	140,130.00	20,994.00
Perdiem	856,500.00	-
Communication	488,709.55	82,340.49
Consultation Fee	600,000.00	100,000.00
Lawyer Fees	545,000.00	-
Name Board	270,035.00	-
Leaflet	167,025.00	20,100.00
Youtube Videos	937,438.70	267,000.00
Social Media Ads	-	2,500.00
Rent	720,000.00	144,000.00
Electricity	56,692.00	12,846.00
Water	22,772.00	6,743.00
Other Equipments	-	38,000.00
Bank Charges	23,776.82	3,500.00
Depreciation	-	121,800.16
HR Desk Maintenance	-	-
Coordinating Fees	4,470,000.00	840,000.00
Defenders Allowance	1,123,600.00	200,500.00
Rent	1,204,000.00	218,000.00
Desk Travelling	745,000.00	140,000.00
Stationery	401,834.00	64,216.00
Communication	363,401.57	47,976.40
	29,025,505.88	**5,518,566.05**

19) RLF Project Expenses

Project Expenses		
Coordinating Fee	-	520,000.00
Video Documentry	-	407,000.00
	-	**927,000.00**

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

20) Freedom House Project Expenses (FH - 2023)

Project Expenses		
Salaries -Project	2,889,855.00	963,285.00
Project-Prog.EPF 12%	346,782.60	115,594.20
Project-Prog.ETF 3%	86,695.65	28,898.55
Resource Person Fees	1,615,000.00	-
Refreshment	525,170.00	-
Venue & Refreshment	1,311,988.68	-
Staff Insurance	-	137,635.00
Participants Travelling	1,106,600.00	-
Office Travelling	635,360.00	-
Staff Travelling	250,940.00	-
Stationery	205,425.00	10,436.00
Communication	108,408.15	7,796.85
Documentation Fee	5,000.00	19,500.00
Office Maintenance	155,010.22	45,256.00
Computer Maintenance	37,200.00	104,950.00
Printing	162,500.00	-
Perdiem	518,500.00	-
Video & Editing	15,000.00	-
Translation	171,680.00	-
Accommodation	538,000.00	-
Organizing Fees	1,320,000.00	-
Other Expenses	25,006.00	-
Video Documentry	600,000.00	-
Electricity	3,974.00	-
13th Month Salary	-	315,315.00
Reseacher Fee	270,000.00	-
Commission	30.00	-
Youtube Videos	375,000.00	-
Book Writing	280,000.00	-
Conference Expenses	664,687.00	-
Bank Charges	8,260.00	-
Secretary Fees	167,519.90	-
Tax Consultation Fees	15,000.00	-
Fuel	10,000.00	-
Vehical Repair & Service	64,650.20	-
Repair & Maintance	75,000.00	-
Web Maintenance	99,597.14	25,228.27
Cleaning Officer	344,000.00	30,000.00
	15,007,839.54	**1,803,894.87**

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

21) NED Project Expenses

Project Expenses		
Salary - Project	-	823,480.00
Prog.EPF 12%	-	98,817.60
Prog.ETF 3%	-	24,704.40
Staff Insurance	-	-
Resouse Person Fee	-	180,000.00
Refreshment	-	-
Venue Charges	-	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
HR Desk Maintenance		
Cordinating Fee	-	1,408,000.00
Defenders Allowance	-	382,000.00
Rent	-	359,000.00
Communication	-	91,394.54
Desk Travelling	-	149,434.00
Stationery	-	122,097.00
	-	6,923,593.36

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

22) DRL Project Expenses

Project Expenses

Salary - Project	5,019,591.36	-
Prog.EPF 12%	616,887.60	-
Prog.ETF 3%	154,221.90	-
Staff Insurance	194,913.37	-
Resouse Person Fee	180,000.00	-
Venue & Refreshment	343,036.36	-
Refreshment	488,310.00	-
Participants Travelling	201,000.00	-
Office Travelling	163,200.00	-
Staff Travelling	4,510.00	-
Travelling - Other	250.00	-
Printing	87,200.00	-
Perdiem	87,100.00	-
Stationery	11,150.00	-
Social Media Ads	6,000.00	-
Video & Editing	9,600.00	-
Translation	10,812.00	-
Accommodation	32,890.00	-
Organizing Fees	40,000.00	-
Other Expenses	9,646.37	-
Banner	17,000.00	-
Councilling Fees	15,000.00	-
Media Interview Charges	470,525.00	-
Web Desining	997,833.33	-
Boosting Charges	14,188.00	-
Advertising	15,870.00	-
Op-eds	245,000.00	-
Admin Editor	750,000.00	-
Content Analyst	600,000.00	-
150 Interviews	1,912,870.00	-
Office Maintance	120,081.13	-
Computer Maintance	138,900.00	-
Camera Maintance	53,000.00	-
Admin Fee	314,320.52	-
Vehical Insurance	216,831.76	-
13th Month Salary	437,260.00	-
Vehical Repair	32,587.57	-
Repair & Maintance	29,218.00	-
Web Maintance	132,444.16	-
QB Renewal	67,507.52	-
Secretary Fee	23,119.24	-
Tax Consultation Fee	75,000.00	-
	14,338,875.19	-

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

23)	**PACT Project Expenses**		
	Project Expenses		
	Salary - Project	3,166,800.00	-
	Prog.EPF 12%	380,016.00	-
	Prog.ETF 3%	95,004.00	-
	Resouse Person Fee	450,000.00	-
	Venue & Refreshment	1,118,995.00	-
	Participants Travelling	729,300.00	-
	Office Travelling	460,640.00	-
	Staff Travelling	23,155.00	-
	Lawyer Fees	150,000.00	-
	Interpretation Fees	95,000.00	-
	Cordinating Fee	990,000.00	-
	Communication	66,018.15	-
	Perdiem	431,000.00	-
	Stationery	61,452.00	-
	Accommodation	444,000.00	-
	Conference Expenses	473,560.00	-
	Computer Maintenance	22,500.00	-
	HR Desk Maintenance		
	Rent	258,000.00	-
	Communication	87,860.48	-
	Desk Travelling	165,000.00	-
	Stationery	22,974.00	-
	13th Month Salary	452,400.00	-
	Bank Charges	5,600.00	-
	Defenders Allowance	230,500.00	-
		10,379,774.63	-

24)	**NETHERLAND Project Expenses**		
	Project Expenses		
	Salary - Project	682,000.00	-
	Prog.EPF 12%	81,840.00	-
	Prog.ETF 3%	20,460.00	-
	Staff Insurance	58,038.72	-
	Resouse Person Fee	180,000.00	-
	Refreshment	300,770.00	-
	Venue Charges	15,000.00	-
	Travelling - Participants	137,500.00	-
	Travelling - Office	97,035.00	-
	Perderm	80,000.00	-
	Translation	138,624.00	-
	Communication	35,552.07	-
	Stationery	25,250.00	-
	Accommodation	721,500.00	-
	Organizing Fees	20,000.00	-
	Consultation Fees	40,000.00	-
	Interpretation Fees	74,000.00	-
	13th Month Salary	124,000.00	-
	Web Maintenance	125,000.00	-
		2,956,569.79	-

DANTHASINGHE & CO,
Chartered Accountants.

Right to Life Human Rights Centre (Guarantee Limited)
Notes to the Accounts as at 31st December 2024 - SLR

25)	**General Expenses**		
	Salary Allowance	178,550.00	691,074.00
	Salaries	1,228,885.00	-
	Staff Insurance	396,479.21	121,923.73
	E.P.F. 12%	164,688.60	6,838.80
	E.T.F. 3%	41,172.15	1,709.70
	Resouse Person Fee	20,000.00	-
	Gratutiy	743,865.00	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	14,875.00	5,480.00
	Other Expenses	26,610.15	23,489.16
	Printing	-	35,100.00
	Communication	4,545.79	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	533,217.00	454,031.00
	Vehicle Repair and Service	76,224.79	231,885.00
	Secretary fees	13,785.54	-
	Bike Insurance	12,295.15	11,864.21
	Bike Repair	-	17,050.00
	Vehicle Insurance	-	287,019.07
	Revenue Licence	990.00	1,510.00
	Boosting Charges	9,715.56	-
	Newspaper bill	-	31,630.00
	13th Month Salary	-	4,110.00
	Docu- Drama	-	100,000.00
	Web Maintenance	94,037.30	335,289.08
	Other Equipment's	-	117,300.00
	Hire	-	88,950.00
	Bank Charges	55,208.25	25,054.00
	Express Way Charge	8,150.00	3,450.00
	HR Desk Expenses	72,215.00	-
	HR Desk Maintance	108,450.00	-
	Repair & Maintenace	-	5,750.00
	QB Renewal	66,727.58	-
	Surcharge	-	1,375.00
	Legal Fee	-	3,000.00
	Defenders Allowance	-	8,000.00
	Coordinating Fee	-	35,000.00
	Depreciation	5,240,497.08	3,309,691.62
		9,111,184.15	**10,944,168.67**