

**RAINFOREST PROTECTORS  
TRUST**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

# **TIROL PERERA & CO, (Chartered Accountants)**

FCA, B.Sc. Accountancy (Sp) USJ

366/14, Church Road, Wennappuwa, Sri Lanka.

Telephone: +94773-962277 (Mobile), +9431-2257828

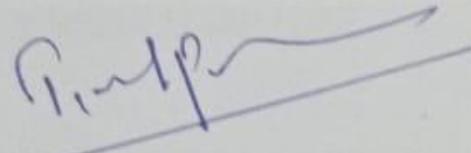
Email: [tirolperera@gmail.com](mailto:tirolperera@gmail.com)

## **AUDITOR'S REPORT**

We have audited the accompanying Statements of Financial Position, Statements of Income & Expenditure, Statements of Receipt & Payment and Notes to the Accounts of Rainforest Protectors Trust as at 31<sup>st</sup> March, 2025. Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards. Our responsibility is to express an opinion on the Financial Statements based on our audit.

We conducted our audit in accordance with Sri Lanka Auditing Standards and Sri Lanka Auditing Practice Statements. Those standards and practice statements require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. Our 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 presentation of the Financial Statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Statements of Financial Position, Statements of Income & Expenditure, Statement of Receipt & Payment and Notes thereto, give a true and fair view of the state of affairs of the Trust as at 31<sup>st</sup> March, 2025.



**CHARTERED ACCOUNTANTS**  
14.11.2025.

## RAINFOREST PROTECTORS TRUST

34/2 LUMBINI AVE, DEHIWALA-MOUNT LAVINIA

## STATEMENT OF FINANCIAL POSITION

AS AT 31ST MARCH 2025

|                                      | <u>Notes</u> | <u>31-Mar-25</u>         | <u>31-Mar-24</u>         |
|--------------------------------------|--------------|--------------------------|--------------------------|
|                                      |              | <u>Rs.</u>               | <u>Rs.</u>               |
| <b>ASSETS</b>                        |              |                          |                          |
| <b>NON CURRENT ASSETS</b>            |              |                          |                          |
| Property, Plant & Equipment          | 01           | 8,734,000                | 8,734,000                |
| <b>CURRENT ASSETS</b>                |              |                          |                          |
| Short Term Investment                | 02           | 7,602,813                | 4,647,288                |
| Cash & Cash Equivalents              | 03           | 532,868                  | 759,806                  |
|                                      |              | <u>8,135,681</u>         | <u>5,407,094</u>         |
| <b>TOTAL ASSETS</b>                  |              | <b><u>16,869,681</u></b> | <b><u>14,141,094</u></b> |
| <b>FUNDS &amp; LIABILITIES</b>       |              |                          |                          |
| Accumulated Fund                     | 04           | 16,869,681               | 14,141,094               |
|                                      |              | <u>16,869,681</u>        | <u>14,141,094</u>        |
| <b>CURRENT LIABILITIES</b>           |              |                          |                          |
| <b>TOTAL FUNDS &amp; LIABILITIES</b> |              | <b><u>16,869,681</u></b> | <b><u>14,141,094</u></b> |

Principal Office Bearers are responsible for the preparation and presentation of these financial statements.

PRESIDENT

SECRETARY

TREASURER

14th November 2025  
Wennappuwa

## RAINFOREST PROTECTORS TRUST

34/2 LUMBINI AVE, DEHIWALA-MOUNT LAVINIA

## INCOME &amp; EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2025

|  | Notes | 31-Mar-25        | 31-Mar-24        |
|--|-------|------------------|------------------|
|  |       | Rs.              | Rs.              |
| <b>INCOME</b>  |       |                  |                  |
| Donations  | 05    | 2,578,929        | 4,484,609        |
| Interest Income  | 08    | 390,908          | 361,389          |
|  |       | 2,969,837        | 4,845,997        |
| <b>LESS: EXPENSES</b>                                      |       |                  |                  |
| Operational expenses                                       | 06    | 240,500          | 251,000          |
| Financial expenses   | 07    | 750              | 300              |
|  |       | 241,250          | 251,300          |
| <b>EXCESS / ( DEFICIT ) OF INCOME<br/>OVER EXPENDITURE</b> |       | <u>2,728,587</u> | <u>4,594,697</u> |



RAINFOREST PROTECTORS TRUST

34/2 LUMBINI AVE, DEHIWALA-MOUNT LAVINIA

RECIEPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2025

|   | <u>31-Mar-25</u><br>Rs. | <u>31-Mar-24</u><br>Rs. |
|---|-------------------------|-------------------------|
| <b>Balances at the beginning of the year</b>              |                         |                         |
| Cash at Bank  | 759,806                 | 231,497                 |
|   | <u>759,806</u>          | <u>231,497</u>          |
| <b>RECIEPTS</b>   |                         |                         |
| Funds received  | 2,578,929               | 4,484,609               |
| Interest received   | 390,908                 | 361,389                 |
|   | <u>2,969,837</u>        | <u>4,845,997</u>        |
|   | <u>3,729,643</u>        | <u>5,077,495</u>        |
| <b>PAYMENTS</b>   |                         |                         |
| Acquisition of fixed assets                               | -                       | (2,205,000)             |
| Investment in fixed deposits                              | (2,955,526)             | (1,861,389)             |
| Operational expenses                                      | (240,500)               | (251,000)               |
| Financial expenses  | (750)                   | (300)                   |
|   | <u>(3,196,776)</u>      | <u>(4,317,689)</u>      |
| <b>Cash &amp; Cash Equivalents at the end of the year</b> | <u>532,868</u>          | <u>759,806</u>          |
| <b>Balances at the end of the year</b>                    |                         |                         |
| Cash at Bank as at 31.03.2025                             | 532,868                 | 759,806                 |
|   | <u>532,868</u>          | <u>759,806</u>          |



RAINFOREST PROTECTORS TRUST

34/2 LUMBINI AVE, DEHIWALA-MOUNT LAVINIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

**01. PROPERTY, PLANT AND EQUIPMENT**

| Description               | Cost                     |           |                          |
|---------------------------|--------------------------|-----------|--------------------------|
|                           | Balance on<br>01.04.2024 | Additions | Balance on<br>31.03.2025 |
| Land                      | 8,734,000                | -         | 8,734,000                |
| <b>Total - 31.03.2025</b> | <b>8,734,000</b>         | <b>-</b>  | <b>8,734,000</b>         |

**02. SHORT TERM INVESTMENT**

**Fixed Deposits**

|                                  | <u>31-Mar-25</u> | <u>31-Mar-24</u> |
|----------------------------------|------------------|------------------|
|                                  | Rs.              | Rs.              |
| Nation Trust Bank - 300520070621 | 1,422,535        | 1,328,816        |
| Nation Trust Bank - 300520065795 | 1,952,568        | 1,818,471        |
| Nation Trust Bank - 300520077774 | 1,500,000        | 1,500,000        |
| Nation Trust Bank - 300520084246 | 827,710          | -                |
| Nation Trust Bank - 300520086752 | 700,000          | -                |
| Nation Trust Bank - 300520090858 | 1,200,000        | -                |
|                                  | <u>7,602,813</u> | <u>4,647,288</u> |

**03. CASH & CASH EQUIVALENTS**

Nation Trust Bank

|                      |                |                |
|----------------------|----------------|----------------|
| ACC No: 100250005227 | 532,868        | 759,806        |
|                      | <u>532,868</u> | <u>759,806</u> |

**04. ACCUMULATED FUND**

|   |                   |                   |
|---|-------------------|-------------------|
| Balance at the beginning of the year          | 14,141,094        | 9,546,397         |
| Excess / (Deficit) of Income over Expenditure | 2,728,587         | 4,594,697         |
| Balance at the end of the year                | <u>16,869,681</u> | <u>14,141,094</u> |

**05. DONATIONS**

General Donations

|           |           |
|-----------|-----------|
| 2,578,929 | 4,484,609 |
|-----------|-----------|

|  | <u>31-Mar-25</u><br><u>Rs.</u> | <u>31-Mar-24</u><br><u>Rs.</u> |
|--|--------------------------------|--------------------------------|
| <b><u>06. OPERATIONAL EXPENSES</u></b> |                                |                                |
| Field visit expenses                   | 51,000                         | 215,000                        |
| Salary                                 | 164,000                        | 15,000                         |
| Professional charge                    | 25,500                         | 21,000                         |
|  | <u><u>240,500</u></u>          | <u><u>251,000</u></u>          |
| <b><u>07. FINANCIAL EXPENSES</u></b>   |                                |                                |
| Bank Charges                           | 750                            | 300                            |
|  | <u><u>750</u></u>              | <u><u>300</u></u>              |
| <b><u>08. FINANCIAL INCOME</u></b>     |                                |                                |
| Interest Income                        | 390,908                        | 361,389                        |
|  | <u><u>390,908</u></u>          | <u><u>361,389</u></u>          |