World Vision is a Christian, relief, development and advocacy organization working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, World Vision is dedicated to working with the world’s most vulnerable people regardless of their religion, caste, gender or ethnicity.

Our Vision

For every child,
Life in all its fullness;
Our prayer for every heart,
The will to make it so.
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Why do we march off the map?

Because that’s where danger is? No!
Because that’s where the adrenaline flows? No!
Then, why go there at all?
Go for the risk because that’s where God is.
He is not in the sandbagged bunker.
He is not in the protected cluster.
He is not in some moated castle.
He is beyond the horizon,
over the next mountain,
further than the eye can see.

He is way off the map and that’s where He calls us to join Him.

Stanley Mooneyham
President, World Vision International
(1969 – 1982)
Another year has gone by where World Vision can celebrate in reaching out to the most vulnerable children in Sri Lanka. Several eminent personalities joined the Board this year adding value to the Board and its process. The friendship and fellowship of the Board Members are some of the biggest strengths I enjoy.

I was moved by my visit to Delft Island, which is a one-hour ferry ride from Jaffna Peninsula. The children and their families don’t have clean water, which is a basic need. World Vision has reached out to 75 families in Delft, a task both impressive and joyful. The Members of the Board of Directors who are Passionate in fulfilling Our Promise 2030 have collectively undertaken a project to help the most vulnerable school children in Delft.

The field visits allowed me to closely engage with the Children and the staff of World Vision who are on the field. The respect and love that is commanded by the staff of World Vision is evident by the warm welcome and response the communities offer.

I thank Joyce Fong and David Purnell for their wise counsel and the unstinted support throughout this year. I thank my Members of the Board who had been stalwarts in strengthening my hand.

At Board meetings my fellow Directors are impressed with the excellent presentations that demonstrate the progress made through the programs of World Vision. They are extremely conscious of the process and strategy. The stories of transformation, videos, testimonies presented to the Board make all of us feel so blessed to be a part of World Vision. Our heartfelt gratitude goes out to the staff of World Vision and their families for their selfless efforts in maintaining the core values in helping communities in Sri Lanka.

The strength of World Vision remains in demonstrating the love of Christ and adhering to the Vision Statement on a daily basis;

“Our Vision for every child, life in all its fullness; Our prayer for every heart, the will to make it so.”

To God be the Glory!

Chandimal Mendis
Board Chair

Message
From the
BOARD
CHAIR
As World Vision realigned itself globally with a new strategy and a new promise, 2018 became a year of change for the entire Partnership of World Vision. For us in World Vision Lanka this meant refocusing our resources to address the biggest needs in the community and to focus on that particular sector with more detail and in depth.

Thus our usual long-term development programmes will now focus on most crucial two or three sectors instead of all the sectors ranging from education, health and nutrition, water and sanitation and economic development.

In order to facilitate this change, World Vision Lanka has taken several initiatives to equip staff with the necessary knowledge and understanding required.

The core of our work continues to be the wellbeing of children. Our work continued this year in partnership with the communities, the government, the corporate partners and other stakeholders.

‘It takes a nation to end violence against children’ national campaign has done amazing transformation, introducing positive disciplinary methods and replacing punishment with love.

This year we’ve had to respond to two disasters – floods and drought. But the damage to life and property has been minimal. With less impact from disasters, World Vision spent more time focusing on Disaster Risk Reduction and introducing disaster resilient livelihoods in the drought-prone areas where we work.

As we conclude another year, we are thankful to God for His faithfulness and grace. I thank our Chair and the Board members who motivate and guide us and our committed staff who work with one heart and one mind towards improving life for children.

We acknowledge most sincerely, all our communities, stakeholders and partners, government authorities, sponsors, donors, the regional office, support offices and World Vision International for their support and encouragement.

We look forward to the coming year with a renewed commitment to the most vulnerable. Our work will continue till the world becomes a better place for every child.

Dhanan Senathirajah

National Director
The Directors take pleasure in reporting as follows:-

**STATE OF AFFAIRS**

The Company has received a total income of LKR 3,292,244,760/= during the year, of which LKR 2,880,181,685/= was received as remittances from World Vision International. Interest Income and income from the sale of assets and other disposable items amounted to LKR 88,847,351/=. Expenses on projects carried out during the year totaled LKR 3,032,497,609/= and administration expenses amounted to LKR 259,747,152/=. Income Tax for the year amounts to LKR 1,055,340/= which results in a net surplus after taxation of LKR 87,792,011/=.

**ACCOUNTS**

The Audited Accounts for the year ended 30 September 2018 and the Auditors’ Report thereon are in the hands of the members.

**DIVIDENDS**

The Company does not pay any dividends to its members.

**RESERVES**

The surplus of income over expenditure for the year, after tax, amounting to LKR 80,158,438/= net of the actuarial losses of LKR 7,629,864/= is transferred to the accumulated fund of the Company and the balance carried forward.

**DIRECTORS INTERESTS**

Some of the Directors of the Company are also Directors of the Visionfund Lanka Ltd to which funds were granted during the year for micro finance projects. The interests of Directors and related party transactions are given in Note 23 of the accounts. The Directors have no other interests either direct or indirect in any contract or proposed contract with the Company.

**DIRECTORS**

In terms of the Articles of Association of the Company the Directors of the Company are appointed annually by World Vision International (USA) and such appointment is to be reported at the General Meeting.

**AUDITORS**

The Accounts for the year ended 30 September 2018 were audited by Ernst & Young, Chartered Accountants, and they have consented to continue in the office.

By order of the Board
WORLD VISION LANKA

Colombo
**BOARD OF DIRECTORS**

**Chandimal Mendis**

Chandimal Mendis is an Attorney-at-Law who has an independent practice in the field of Civil Law. He holds a Master’s Degree in Business Administration from the University of Wolverhampton UK. He has been a member of the Board of World Vision Lanka from 2013 and serves as the current Board Chair.

**Dhanan Senathirajah**

Dhanan Senathirajah is the National Director of World Vision Lanka. He is an Attorney At Law and Fellow of the Chartered Institute of Management Accountants, United Kingdom as well as a Chartered Global Management Accountant. He also possesses a doctorate in Missiology. He joined World Vision, after a career spanning 30 years of which 18 years were with the National Development Bank, where he was last Vice President - Finance and Planning. He has been closely associated with World Vision Lanka as a Goodwill Ambassador since 2011, and as a Board Member of Vision Fund Lanka (the micro finance arm of World Vision) since 2011 of which he is the current Board Chair.

**Felicia Adhihetty**

Felicia Adhihetty is the Founder and Managing Director of B-Connected (Pvt) Ltd., an event management company which also offers Human Resource services. Felicia is a Board Member of the Sri Lanka Association of Professional Conference, Exhibitions and Event Management (SLAPCEO), and also a member of the resource training panel of the Sri Lanka Convention Bureau, Sri Lanka Tourism Development Authority. Felicia joined the Board of World Vision Lanka in December 2014, and is the current Vice Chair of the Board.

**Prof. Ariaranee Gnanathasan**

Ariaranee Gnanathasan is currently a professor of Medicine at the Department of Clinical Medicine in the University of Colombo. She is also a consultant physician and the present warden of the De Saram’s Women’s Medical Hostel in the University. She is actively involved in training, RITA assessment and Appraisal & Evaluation of the MD Medicine Programme of the PGIM.

Professionally, Ariaranee has served as the Honorary Secretary for the Ceylon Medical Association, Ceylon College of Physicians and the council of the National Stroke association and the National Toxicology Society. Ariaranee joined the Board of World Vision Lanka in 2018.

**Dr. Dhanan Senathirajah**

Dhanan Senathirajah is the National Director of World Vision Lanka. He is an Attorney At Law and Fellow of the Chartered Institute of Management Accountants, United Kingdom as well as a Chartered Global Management Accountant. He also possesses a doctorate in Missiology. He joined World Vision, after a career spanning 30 years of which 18 years were with the National Development Bank, where he was last Vice President - Finance and Planning. He has been closely associated with World Vision Lanka as a Goodwill Ambassador since 2011, and as a Board Member of Vision Fund Lanka (the micro finance arm of World Vision) since 2011 of which he is the current Board Chair.

**Anusha Alles**

Anusha Alles heads the Corporate Social Responsibility and the Corporate Communications Division of Brandix Lanka Limited - Sri Lanka’s largest apparel company. She holds an LLB in Law from the University of London and is a passionate supporter and an advocate of women’s empowerment. Anusha joined the Board of World Vision Lanka in 2018.

**Brigadier (Retd) Rizvy Zacky**

Brigadier Rizvy Zacky joined the Sri Lanka Army and was commissioned to a Rifle Regiment as a 2nd Lieutenant. He has held various appointments including Company Commander, Brigade Commander and Military Coordinating Officer for Batticaloa, Defense Attaché for Sri Lanka in Pakistan and Director Appointments at the Army Head Quarters.

In 2006, he joined the logistics and supply chain management in the private sector as a CEO / Director of three Small and Medium Enterprises. He has also served as board member and Executive Secretary of the Board of Social Responsibility, Methodist Church Sri Lanka, and is a board member of Back to the Bible Broadcast Sri Lanka. Rizvy joined the Board of World Vision Lanka in 2017.
Romesh Moraes

Romesh Moraes has been an Executive Director since 1991 with Finlays Colombo PLC, Colombo and now retired, serves as a Senior Advisor at Finlays. He was also a member of the Tea Council of Sri Lanka. He is currently a visiting Lecturer at the National Institute of Plantations Management and the Sri Lanka Export Development Board. He is a Chartered Marketer of the Chartered Institute of Marketing – UK. Romesh has been a Goodwill Ambassador of World Vision Lanka since 2013 and joined the Board of Directors in 2018.

Rajan Asirwatham

Rajan Asirwatham was the Senior Partner and Country Head of KPMG Sri Lanka – formerly Ford Rhodes Thornton & Co – for well over four decades, from 1961 to 2008. Under his leadership, KPMG diversified into numerous other services apart from accounting and auditing. Rajan is a Fellow Member of the Institute of Chartered Accountants of Sri Lanka, and the first chairman of Faculty of Taxation, a position he held for over 10 years.

Asirwatham has been the Chairman of the Bank of Ceylon and continues to be a director of a number of companies listed on the Colombo Stock Exchange. Asirwatham has been a Goodwill Ambassador of World Vision Lanka since 2016 and joined the Board of World Vision Lanka in 2018.

David Purnell

David Purnell is World Vision’s current Regional Leader for the South Asia and Pacific Region. He has recently been on a one year interim assignment as National Director for Jerusalem, West Bank and Gaza. Prior to this, he was Interim ND for Ghana, and Director of Field Partnerships for World Vision Australia.

David was Senior Director of Operations for East Asia Region and National Director for Vietnam and Nepal. He had also direct involvement in South Asia and Pacific as ND for Nepal for four years. David holds an MBA and Bachelor of Agricultural Economics.

Dr. Roshan Rajadurai

Dr. Roshan Rajadurai is the Chairman of The Planters’ Association of Ceylon. He is also the Managing Director of Horana Plantations PLC, Talawakele Tea Estates PLC and Kelani Valley Plantations PLC. He is a Member of Institute of Certified Professional Managers, Institute of Management of Sri Lanka, The National Institute of Plantation Management and The Tea Council of Sri Lanka and is on the board of 10 other companies. Roshan previously was Chief Executive Officer & Director at Kahawatte Plantations Plc and Director of the Sri Lanka Tea Board.

He received an MBA and an undergraduate degree from Post Graduate Institute of Agriculture. He has been a Goodwill Ambassador of World Vision Lanka since 2013 and joined the Board of World Vision Lanka in 2019.

Chandula Abeywickrema

Chandula Abeywickrema was the the Deputy General Manager of Hatton National Bank (HNB) for several years. He is the Co-Founder of ATH PAVURA the first ever TV reality show for Social Entrepreneurs and Impact Investors in Sri Lanka currently telecasting on the largest national TV network. He is also the Founder and Chairman of Lanka Impact Investing Network (Private) Ltd (LIIN) a network of impact investors, with the purpose of investing in existing and emerging social enterprises, promoting entrepreneurship across Sri Lanka.

He joined the Board of World Vision Lanka in 2019.
SENIOR LEADERSHIP TEAM

Dr. Dhanan Senathirajah
National Director

Sutharsan Clarance
Director - Marketing & Engagement

Sithmini Perera
Director - Strategy Management, Governance & Enterprise Risk Management

Sulochana Ganeshwaran
Director - Finance

Nilanka Wijayanayake
Director - Operations

Amal De Silva
Director - Corporate Solutions

Lindsey Ruffolo
Director - Grants Acquisition & Management

Thusitha Perera
Senior Manager - People & Culture

Jayantha Gunasekera
Director - Effectiveness, Evidence & Impact
OUR WORK

At World Vision, we want to bring extreme poverty to an end by 2030. With our new global strategy in place we find new ways to battle the root causes of poverty. So we have made a promise and a new commitment to do more for the world’s most vulnerable children.

To do so will demand changes in how we work. Changes to our focus and changes to our attitudes.

Starting from last year we have begun to

Shift where we work and how we allocate resources, towards the most vulnerable.

Change from spreading our resources across a broad agenda to focusing on a limited range of programme types and sectors. It will help us focus our ministry for greater results.

Partner more intentionally with those who share our goals so that we can collaborate and advocate for broader impact.

Raise the right funds from the right donors for the right programmes in the right places so that there is room for high quality, sustainable funding.

Live out our faith and calling with boldness and humility in harmony with those of other faiths and none.

Since this change starts first with us, we have to let go of some old ways of thinking and acting, and be transformed. All of the World Vision family will be committed to improving

- Unity and trust
- Wise stewardship
- Looking outward and
- Timely truth telling with love

But the core of our business will not change.

We will continue to partner with governments, corporates, donors, sponsors and individuals like you, to help children and communities break free from poverty.

Our programmes will continue to be child-focused, community-based, participatory and sustainable.

We will equip communities to envision, plan, implement, monitor and evaluate, and redesign programmes with local government authorities and other stakeholders. By the time our Programme is complete they will be able to support themselves and the children in the future.

Our programmes will continue to be child-focused, community-based, participatory and sustainable.

We will equip communities to envision, plan, implement, monitor and evaluate, and redesign programmes with local government authorities and other stakeholders. By the time our Programme is complete they will be able to support themselves and the children in the future.
Structure and Governance

We are a ‘Partnership’ of nearly 100 national entities around the world and World Vision Lanka is a part of it.

We are bound together in interdependence through a common mission statement and shared core values.

We abide by common policies and standards through signing the World Vision International Covenant of Partnership. We apply these policies and standards in accordance with our local context.

We have a voice in the Partnership no matter our size.

While being a member of the Partnership, we are also a distinct legal entity governed by a local board.

Our Board of Directors provide overall strategic direction and ensure risk is effectively managed.

Our internal accountability is managed through a range of audit, review and quality assurance processes at the country and programme levels.

Each office undergoes three major internal reviews once every three years. The reviews include both a self-assessment by the office and an independent assessment by a small team from across World Vision.

A Peer Review assesses the governance of local offices and the effectiveness and alignment of local Boards and Advisory Councils.

A Programme Capability Review ensures there is sufficient programming capability to achieve our strategic objectives, and that a good relationship between implementing offices and fundraising offices exist.

Operational and Finance Audits are carried out by an internal audit team. Operational audit focuses on areas around sponsorship funding. Finance audit focus on adherence to policy/procedure.

During the last year World Vision Lanka conducted operational and finance audits and programme capability reviews and acceptable or satisfactory ratings have been received for each of them.

Accountability and Transparency

Without the trust of our stakeholders we cannot fulfill our Mission. By holding ourselves “accountable”, we demonstrate that we are worthy of this trust. Without accountability our efforts to alleviate poverty and address injustice are less likely to be realized.

We hold ourselves accountable to the individual donors and partner organisations who support our work and also those we seek to engage such as the government, public and private sector partners.

We hold ourselves accountable to the World Vision partner offices and NGO peers we work together with.

Aid agencies are often viewed as the ones making decisions in community development because they hold more power through the funding they bring in.

Therefore, our primary accountability is to the children and communities we serve. We provide them with timely information about our projects and implement these with their consultation and participation.

We also have feedback mechanisms to collect feedback and complaints from the community through formal feedback systems, suggestion boxes and provide them awareness on their right to complain and give feedback. We also keep them informed of the steps taken on their feedback.

Reporting period

In compiling this Report World Vision Lanka has made an intentional effort to move towards greater accountability and transparency. This Annual Report covers our activities and performance for the period 1 October 2017 to 30 September 2018, in alignment with the World Vision International’s financial year.

The information included in the report has been determined through consultation with World Vision Lanka staff and reviewed by the Senior Management. The report has been prepared in accordance with the Sri Lanka Statement of Recommended Practice for Not-for-Profit Organizations issued by the Institute of Chartered Accountants of Sri Lanka and informed by the Global Reporting Initiative’s reporting guidelines and NGO Sector Supplement.
2018 AT A GLANCE

Beneficiaries

<table>
<thead>
<tr>
<th>Children</th>
<th>Adults</th>
</tr>
</thead>
<tbody>
<tr>
<td>34,744</td>
<td>48,846</td>
</tr>
<tr>
<td>36,251</td>
<td>62,992</td>
</tr>
<tr>
<td>68,472</td>
<td>120,297</td>
</tr>
<tr>
<td>58,048</td>
<td>110,380</td>
</tr>
<tr>
<td>135,429</td>
<td>131,600</td>
</tr>
</tbody>
</table>

Programme locations: 34
Districts: 15
Special Projects: 15
Emergency Responses: 2
Corporate Partners: 14
Funding Partners: 16
Employees: 461

Our Presence in 2018

- Area Development Programme (ADP)
- Area Rehabilitation Programme (ARP)
- Street Children's Project
- Emergency Response
- Completed ADP
- Head Office
OUR SECTORS

- Education
- Health & Nutrition
- Economic Development
- Water, Sanitation & Hygiene
- Child Protection & Participation
EDUCATION

We contribute to...

4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex

We help children, including the most vulnerable, access quality education and attain age-appropriate literacy and essential life skills.

We believe education plays an important role in breaking the cycle of poverty and helps children reach their full potential. When they have access to education, children read and write, are able to make good judgements, can protect themselves, manage emotions and communicate ideas well.

We help parents and caregivers understand the importance of education and ensure their as well as community involvement to create enabling environments for children’s education.

We contribute to...
## This year through our interventions...

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>New reading spaces</td>
<td>17 created for children.</td>
</tr>
<tr>
<td>Parents and community volunteers</td>
<td>278 parents and 103 community volunteers trained to support literacy improvement at home and at reading spaces.</td>
</tr>
<tr>
<td>Literacy improvement initiatives</td>
<td>217 implemented in 217 schools.</td>
</tr>
<tr>
<td>Children reached grade appropriate literacy through our programmes during the year</td>
<td>9,327</td>
</tr>
<tr>
<td>Children received Essential Life Skills training and 270 teachers were trained to support children in essential life skills</td>
<td>2,606</td>
</tr>
<tr>
<td>Preschools transformed into child-friendly learning environments</td>
<td>49</td>
</tr>
<tr>
<td>Teachers trained to support early childhood development</td>
<td>36</td>
</tr>
<tr>
<td>Preschool teachers trained on identifying and supporting children with special needs</td>
<td>218</td>
</tr>
<tr>
<td>New coordination committees established to monitor and ensure quality functioning of Early Childhood Education Centers</td>
<td>14</td>
</tr>
<tr>
<td>Inclusive education units established with at least one professional who can provide psychosocial support</td>
<td>51</td>
</tr>
<tr>
<td>Different customised reading materials developed and distributed</td>
<td>80</td>
</tr>
<tr>
<td>Teachers trained to continue monitoring the progress of Essential Learning Competency educational approaches in schools</td>
<td>433</td>
</tr>
</tbody>
</table>

## We spent...

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
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<tbody>
<tr>
<td>USD</td>
<td>1,133,450</td>
</tr>
</tbody>
</table>

## We worked in...

- Ganga Ithala Korale | Walapane
- Trinco South | Vaharai | Mundalama
- Nuwara Eliya | Kalpitiya North | Nawagaththegama

## We impacted...

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys</td>
<td>16,925</td>
</tr>
<tr>
<td>Girls</td>
<td>17,819</td>
</tr>
<tr>
<td>Men</td>
<td>19,948</td>
</tr>
<tr>
<td>Women</td>
<td>28,898</td>
</tr>
</tbody>
</table>

## We celebrate...

The increased sense of ownership and enthusiasm among community members to support literacy improvement of their children.

Stronger partnerships between the government entities and the community level committees to ensure sustainability of the education programme.

Integrating improved sanitation and other facilities at schools enable a good learning environment.

National level preschool minimum standards assessment conducted by government authorities following our efforts to streamline the standards of the preschools within our working areas.

Children appropriately developed with essential learning competencies in their key stages exposes holistic achievement of their respective grades.
For this, we collaborated with...

**Government authorities**
Zonal Education Department | Provincial Early Childhood Development Authority | Divisional Secretariat | Department of Social services | Chief Minister’s Office - North Western Province | Samurdhi | Provincial Education Office | Department of Education | Public library | National Youth Services Council | Ministry of Industry & Commerce

**Private partners and individuals**
Child Evangelism Fellowship | Ceylon Biscuits Limited | Northern Region Good Templer Federation | Ford Motors | Vidusanda (Pvt) Ltd | Meth Constructions | Mahakanda Estate | Vannasuddi Publications | Jobi Transport Services | Siraguhal Past Pupils Association | Bridging Lanka Organization

**Community**

---

**Aharam: A small hut; a big difference**

Kinniyadi (East Sri Lanka) had a literacy level of 54%. Children knew the letters but didn’t know how to sound them in words. So the children began to drop out of school unable to cope with their studies. To address this issue, World Vision commenced reading groups in the village.

As the children began to improve in reading, the Kovil committee wanted to support them with additional classes for their studies. A group of undergraduates from the Eastern University volunteered to teach. A small hut was put up and was ‘Aharam’ was born.

With the help of the additional classes the children in the village began to do well in school and stay in school. Two students got 9 A’s in the Ordinary Level exam and many passed with at least 5 As. Out of the 25 students who sat for the exam, 22 qualified for Advanced Level.

The little hut has now grown to five huts in the Kovil premises. The village school, which did not need the Advance Level section before now has had to open an Advanced Level section for the students. Girls no longer marry too young and they now pursue new dreams.
We contribute to...

2.1.1 Prevalence of undernourishment
2.2.1 Prevalence of stunting
2.2.2 Prevalence of malnutrition (weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight)

We focus on community-based nutrition interventions for both mothers and children. We also help form well-networked mother support groups.

Good health is the foundation of a child’s life. Keeping with our promise for 2030, we support the child’s health right from its time in the mother’s womb from conception to age 2. The first 1,000 days which determines the course of a child’s life.

We focus on community-based nutrition interventions for both mothers and children. Through nutrition programmes such as Positive Deviance (PD) Hearth, we introduce mothers to new ways to preparing locally available nutritious foods.

Through project models like ‘Go Baby Go’, we help caregivers understand the intertwinedness of health, nutrition, protection and development and equip them to support baby’s first 1,000+ days of life.

We also help form well-networked mother support groups so that the care continues to new mothers year after year. We ensure mothers and children are well nourished, protected from infection and disease and have good access to essential health services.
### This year through our interventions...

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Children benefited through nutrition rehabilitation programmes</td>
<td>10,640</td>
</tr>
<tr>
<td>Parents and caregivers with children under 2 years benefited through Early Childhood Care and Development awareness programmes</td>
<td>2,101</td>
</tr>
<tr>
<td>Mothers and mothers-to-be and caregivers benefited through Early Childhood Care and Development, 1,000 days Approach and other health promotion activities</td>
<td>13,593</td>
</tr>
<tr>
<td>Community health volunteers trained</td>
<td>518</td>
</tr>
<tr>
<td>Health care facilities were improved through construction and provision of necessary equipment</td>
<td>18</td>
</tr>
<tr>
<td>Parents and caregivers participated in behaviour change hygiene awareness programmes</td>
<td>1,674</td>
</tr>
<tr>
<td>Breastfeeding centers (currently benefitting 756 infants) established in Ambagamuwa estate areas as a result of a campaign by 35 Mother Support Groups in the area</td>
<td>26</td>
</tr>
<tr>
<td>Mothers, mothers-to-be and caregivers benefited through Early Childhood Care and Development, 1,000 days Approach and other health promotion activities</td>
<td>1,674</td>
</tr>
<tr>
<td>Parents and caregivers with 0-23 month old children and 624 pregnant women received nutrition counseling and increased their knowledge through Infant and Young Child Feeding (IYCF) promotions</td>
<td>570</td>
</tr>
<tr>
<td>Nutrition groups formed in preschools to identify and address nutrition related issues</td>
<td>26</td>
</tr>
<tr>
<td>New households engaged in home gardening and another 436 households in backyard animal rearing</td>
<td>798</td>
</tr>
<tr>
<td>Families with children suffering from undernutrition received additional support through agriculture, water and sanitation and economic development projects to improve their wellbeing</td>
<td>798</td>
</tr>
</tbody>
</table>

### We impacted

<table>
<thead>
<tr>
<th>Gender</th>
<th>Boys</th>
<th>Girls</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-5 years</td>
<td>5,739</td>
<td>6,060</td>
</tr>
<tr>
<td>6-10 years</td>
<td>4,601</td>
<td>5,559</td>
</tr>
<tr>
<td>12-18 years</td>
<td>7,160</td>
<td>7,132</td>
</tr>
<tr>
<td>Men (Adults)</td>
<td>30,079</td>
<td>32,913</td>
</tr>
</tbody>
</table>

### We spent...

- USD 589,969

### We worked in...

- Ambagamuwa | Rideegama | Trinco South | Koralaipattu | Chankanai | Karachi | Navithanveli | Paddipolai | Kiran

### We celebrate...

- Increased knowledge among mothers and their active participation to improve nutrition levels of the children.
- Improved nutritional intake of children and mothers.
- Strengthened school health clubs well-networked with Medical Office of Health in the area.
- Excellent functioning of Mother Support Groups as they provide assistance to both mothers and Health Officers in receiving and delivering of services.
- New partnerships forged with the Provincial Ministry of Health and Indigenous Medicine, Northern Province, Sarvodaya Women’s Movement (for advocacy on Breastfeeding promotion) Scaling Up Nutrition People’s Forum and the District Secretariat Batticaloa (to address malnutrition).
- Community in Ambagamuwa provides the excess eggs to child development centers to support child nutrition.
People in Dutch Village mostly engaged in daily jobs in and around Colombo. Due to this lifestyle, children in these families are often neglected, and mostly live in the care of neighbours or relatives. Most children were underweight.

It was at this time World Vision Lanka, intervened with a health and nutrition programme for the area. A mother support group under the name “Abhimani” was established with the help of volunteer mothers who opted-in to take the programme forward.

Mothers who had children under the age of 5 were enrolled in a 12 day nutrition awareness programme. In this, mothers undergo a detailed training on the different kinds of food available in their proximity, which are low in cost but high in nutritional value. Methods to increase the appetite of children, the nutritional requirement for different age groups and seeking support from the Public Health Sector are among the topics that are taught in this 12 day training.

Today they work as a nutrition police, supporting the midwives and bringing new mothers on board and sharing their knowledge.
We contribute to...

6.1.1 Proportion of population using safely managed drinking water services

Improved water and sanitation facilities increase school attendance especially among girls and restore dignity to communities.

Safe drinking water, improved sanitation, and good hygiene can solve many health issues. Improved water and sanitation facilities increase school attendance especially among girls and restore dignity to communities.

We develop the most appropriate safe water source for each community we work in. We help the community take ownership and train in maintenance of water points so that water continues to flow long after our work concludes. We establish water management committees to repair, maintain and operate water points. These committees collect small fees to pay for repairs as needed.

Our sanitation and hygiene interventions focus on promoting lasting behavior change. Instead of simply building sanitation facilities ourselves, we use a participatory, community-driven approach that motivates beneficiaries to build and maintain their toilets. Hygiene education encourages community members to improve their hygiene habits.
This year through our interventions...

4,110 new households (17,214 people) received access to safe drinking water.

2,744 households (11,342 people) received sanitation facilities.

57 new schools received handwashing facilities.

10 schools received a latrine system that includes menstrual hygiene management facilities.

5 new schools and preschools received drinking water facilities benefitting 11,440 children.

13,712 students benefit from improved sanitation facilities.

58 new schools and preschools received drinking water facilities benefitting 11,440 children.

10 schools received a latrine system that includes menstrual hygiene management facilities.

5 new schools and preschools received drinking water facilities benefitting 11,440 children.

71 community partners were educated on community/school level hygiene promotion and programming.

We impacted

- **33,132 boys**
- **35,340 girls**
- **55,069 men**
- **65,228 women**

We spent...

- **$1,935,766 USD**

We worked in...

- Ambagamuwa | Bibile | Lunugala | Neluwa
- Nuwara Eliya | Rideegama | Welikanda | Wattala
- Ja Ela | Mundalama | Paddipolai | Navrathanveli
- Rideemaliyedda | Kiran

We celebrate...

Drastic reduction in open defecation practices through hygiene and sanitation awareness programmes.

Equitable access to clean drinking water for all, through 28 water safety plans.

125 active water consumer societies that promote the importance of clean drinking water and hygienic sanitation practices.

Transformed relationships amongst government authorities, private companies and communities, enabled sustained institutional changes which would protect and maintain water and sanitation systems.
To fight the salinity in the drinking water, World Vision introduced an innovative method to Jaffna (North Sri Lanka). Through the Civil Society Water And Sanitation and Hygiene Project funded by the Government of Australia World Vision introduced several methods for the community to receive clean drinking water.

“Solar Filtering System” is found to be one of the most effective solutions to the water problem in Jaffna. The Solar Filtering System is a method used by running impure water through a gravity-fed pipe at the top. The water disperses evenly as it runs down the solar collector evaporator. The solar power heats the water, which vapourises and then condenses on the inside of the plastic panel enclosure. The distilled water runs to the bottom of the unit where it is collected. The unit can purify 8 to 15 liters of water on a bright-sunny day. In the process, disease-causing pathogens, as well as heavy metals, are also removed.

Karambakuruchchi Primary School also received this water filtering unit. With the availability of clean drinking water in the school, the school attendance has also increased.
ECONOMIC DEVELOPMENT

We contribute to...

Economic development is key in helping communities walk out of poverty. When parents have a stable income, they are able to provide well for their children. We believe that every household should be food-secure and equipped to support the wellbeing of their children.

Through our economic development initiatives, we help communities solve economic problems by providing them business knowledge, skills development, formation of savings groups, access to microfinance, market linkages and local value chain development. We also introduce them to disaster resilient agriculture where necessary to minimize the impact of disasters on livelihoods.

We also introduce them to disaster resilient agriculture where necessary to minimize the impact of disasters on livelihoods.
**This year through our interventions...**

- **4,448** households provided with livelihood development support.
- **4,349** people provided with business facilitation training.
- **3,014** families provided with technical training for selected livelihoods.
- **468** farmers provided with support for diversification of crops and livestock rearing.
- **2,755** households and 94 producer groups trained in livelihood resilience to help them be ready during disaster.
- **2,308** new people enrolled in savings clubs.
- **7,811** micro business owners provided with business development support.
- **2,982** business owners provided with overall business development and management.
- **2,535** households started new small business.
- **2,548** community members accessed business development services.
- **10** business councils established to support community business owners.
- **1,656** households incorporated Disaster Risk Reduction into their livelihood.

**We impacted**

- **27,469** boys
- **30,579** girls
- **53,550** men
- **56,830** women

**We worked in...**

- Ridegama | Kalpitiya | Nawagaththegama | Mundalama | Muthur | Vaharai | Koralapattu | Trinco South | Chankani | Chavakachcheri | Karachi | Meegahakila | Rideemaliyadda | Bibble | Lunugala | Kandy | Kiran | Wattala | Paddipolai | Navithanveli

**We spent...**

- **$2,306,609**

**We celebrate...**

Producers enjoy improved businesses.

Conducive business environment for micro-enterprise growth.

An increase in the number of families adopting disaster resilient livelihoods.

Improved production, availability, and accessibility of food thus increasing food security of families.

Advocacy initiatives supported farmers of Milco Pvt. Ltd to secure their wages; maize cultivating farmers in Elanda, Meegahakila access agrarian service and farmers of Chavakachcheri secured a tank from the relevant authorities.

More than 30 partnerships were signed with public and private sectors for technical support and financial contribution.
Selvamalar didn’t know what she was going to do with her life. But she knew she wanted to do something of her own with her hands. She dropped out of school and started cooking at the age of 10 to support her family after her father passed away. During the war after her husband went missing, she continued to make food and sell to the visitors who came into the displaced camp to look after her children.

When they resettled, World Vision invited her to be a part of the livelihood programme. She received training in managing a business and there she decided she wants to continue to make food for a living. She decided to make savoury snacks.

Today her business is thriving and she has provided employment to 12 people. Her dream is to expand her business so that she can provide employment to vulnerable women – those who are widowed, with disability and struggling with poverty.

For this, we collaborated with…

**Government**
- National Aquaculture Development Authority of Sri Lanka
- Ministry of Agriculture
- Ministry of Livestock Development
- Palmyrah Development Board
- OCEAN University
- MILCO
- Central Bank
- Department of Agrarian Development
- Department of Export Agriculture
- Tea Research Institute
- Tea Small Holdings Development Authority
- Disaster Management Centre
- Vocational Training Authority
- National Apprentice and Industrial Training Authority
- Export Development Board
- National Aquaculture Development Authority
- Divisional Secretariat
- Department of Animal Production and Health
- Department of Irrigation
- Schools
- Eastern University

**Non-profit organisations**
- Unicef
- UNDP
- Save the Children
- Oxfam

**Corporates and Private Partners**
- Start and Improve Your Business Association of Sri Lanka
- Association of Sri Lanka
- Berendina
- Ceylon Chamber of Commerce and District Chamber of Commerce
- PODIE Institution
- Mahima Anthurium Exporters
- Individual Sponsor
- Shopp Lanka

**Communities**
- Beneficiary families
- TJC Mango Cultivators’ Association
- Rideegama
- Youth
- Fishermen’s Societies
- Farmer Societies
- Producer Groups
- community members
- Small scale businesses
- Welfare Societies
We empower girls and boys to become aware of their rights and responsibilities and to protect themselves and one another.

Child protection is a top priority for us at World Vision. Our first commitment is for World Vision itself to be safe for children. We seek to empower everyone to prevent and respond to exploitation, neglect, abuse and other forms of violence affecting children.

We empower girls and boys to become aware of their rights and responsibilities and to protect themselves and one another. We encourage their participation in decisions that impact them.

We strengthen families and caregivers to be the first line of protection and care for children by growing social support networks. We influence positive social change and help build a safer environment for growth through community-based mechanisms.

We influence decision makers to ensure protection of girls and boys.

During disasters we provide Child Friendly Spaces to provide a safe place for children while providing psychosocial support to help their lives return to normalcy.

We assist children who have been exploited, through medical, legal, and psychosocial services.

16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month

We contribute to...
This year through our interventions...

8,399 children were reached through Child Protection and Participation Programmes.

8,198 vulnerable children identified and supported for their basic needs.

190 Village Child Development Committees (VCDCs) were strengthened for child protection.

It takes a nation Campaign was launched with a special focus on ending physical and sexual violence against children in Sri Lanka.

8,198 vulnerable children identified and supported for their basic needs.

We impacted

44,305 boys

46,819 girls

131,600 Adults

We spent...

USD 864,236

We worked in...

Mundalama | Nawagaththegama | Kalpitiya North | Rideemaliyadda | Bible | Lunugala | Meegahakula | Nelouwa | Ja-Ela | Muthur | Vaharai | Koralapattu | Welikanda | Chavakachcheri | Welikanda | Chankanai | Trinco South | Paddipalai | Navithanveli

We celebrate...

World Vision recognized as a technical partner by the Department of Child Protection Services.

Increased engagement of children as agents of change in finding solutions to issues that impact them.


Increased number of parents and teachers adopting positive discipline methods in homes and schools following our campaign workshops.
For this, we collaborated with...

Government authorities

The Ministry of Women and Child Affairs | Child Rights Promoting Officers | Department of Probation and Child Care Services | Zonal Education offices | Schools | Teachers | Divisional Secretariat | Samurdhi | Provincial and Divisional Education offices | Medical Office of Health | Sri Lanka Transport Board | Sri Lanka Police

Community

Village Child Development Committees | parents | children | Community Care Groups | community Volunteers | Rural Development Society | faith-based institutions and societies | Child Societies | Community-Based Organisations | Youth

The period between 2014 and 2016 was a restless time to parents, teachers and students in Eravurpattu off Batticaloa, East Sri Lanka. Murder and suicide was just a mark of youth unrest that prevailed in the area. The communities were in utter shock but had also realized that they need to work on the issue.

It was during this time that a group of school children from the area started a programme in collaboration with World Vision Lanka, to address the causes of youth unrest in their village. Suresh Gnanapragasam, from World Vision Lanka, initiated the programme and passed on to the children with a goal of healing the troubled minds of the Youth.

The programme encouraged students to take a leading role in managing their emotions and expressing them in a more creative way. The group has since formed two clubs in the area to spread the message and engage more youth in their activities.

This year they were selected to present at the National Youth Summit and share their experience with other young people.
It takes a nation to end violence against children
In Sri Lanka...

80.4% of students experience some form of corporal punishment during a school term.

14.4% of girl children experience sexual abuse.

13.8% of boy children experience sexual abuse.

National Child Protection Authority receives over 9,000 complaints of violence against children every year.

Making the campaign a lifestyle...

Our first effort is to internalise the campaign and bring every individual to a personal conviction and a decision to end all forms of violence against children.

For this, we facilitate programmes on psychosocial competencies development, Positive Parenting Approaches, alternative discipline methods, family enrichment and positive classroom management.

Through project models such as ‘Celebrating Families’ and MenCare we strengthen families and caregivers to be the first line of protection and care for children by growing social support networks.

We focus on activities that empower girls and boys to become aware of their rights and responsibilities and to protect themselves and one another via life skills and resilience, youth leadership, and child participation.

We catalyze communities, including faith-based communities, to change behaviours and end harmful practices.

We influence decision makers to ensure protection of girls and boys by educating local leaders and stakeholders and building evidence to drive policy change.
**EMERGENCY RESPONSE 2018**

- Water filters
- Common toilets
- Rain gauges
- Transportation
- Gas cylinders for community kitchens
- Clean drinking water
- Training on systematic well cleaning
- 17,976 families evacuated
- 265 safe locations

**WASH Project funded by UNICEF**

- Ratnapura | Gampaha | Kalutara | Kegalle | Puttalam Districts
- 15,780 people reached
- 1,300 mosquito nets distributed
- 3,935 families benefitted through Cash for Work Programme
- 3,200 hygiene packs and hygiene awareness programmes
- 1,300 unconditional cash transfers for 480 families
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- 3,200 hygiene packs and hygiene awareness programmes
- 1,300 unconditional cash transfers for 480 families
For the past 42 years we’ve been in Sri Lanka, we’ve responded to almost every disaster that the country has experienced. We are often the first to respond with life-saving emergency aid, and then we stay for the long term to help families recover and rebuild. Our response is always coordinated in partnership with the government Disaster Management units, local authorities, the affected community and other NGO and INGOs.

Before a disaster strikes, we are prepared and pre-positioned not only with relief goods but also with skilled staff. Our National Disaster Management Team is well-trained and is ever ready to be deployed. Depending on the severity of the disaster we also have a Global Rapid Response Team who are able to be deployed for support.

Within the first 24 hours after a disaster, we assess the severity and the immediate needs of the affected community.

Within the next 72 hours, our pre-positioned relief supplies are loaded up, transported, and distributed according to their immediate needs.

For the first week, we continuously distribute emergency aid and relief to families affected by the disaster.

Over the following month, we work to help families stabilize by providing assistance with temporary shelter, water, sanitation and hygiene, child protection activities, healthcare, and economic opportunities.

Children are the most vulnerable victims of any disaster. Therefore, their protection and wellbeing becomes priority for us. World Vision sets up Child Friendly Spaces in the Safe Camps to provide a safe space for children to gather, enjoy activities and regain a sense of normalcy. The Spaces are managed by staff trained on Child Protection.

During the next phase we help disaster survivors transit from relief to recovery and rebuilding. This phase involves permanent housing, clean water, access to education, and re-established livelihoods. We also focus on building disaster-resilient communities and disaster risk reduction.

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Making a community disaster-ready

Resilience helps a community to grow through disasters and readiness helps them know what to do before and during an unavoidable disaster.

We lay great emphasis on disaster risk reduction and empowering children and communities to be disaster-ready while building their resilience. Working closely with the Government’s Disaster Management units in our Programme areas we ensure effective disaster management structures and plans are in place and that children and communities are prepared.

Drought is a silent emergency. In humanitarian language we call it slow onset. Unlike floods or landslides or a hurricane or a tsunami that rushes in loud and forceful, leaving destruction visible within minutes, drought creeps in slowly and silently, invisible at first glance.

Because the impact of the drought is slow, people keep getting used to it until it’s too late. The damage a drought leaves takes a long time to recover.

World Vision’s Programme Coordinator Ajith Prasanna found a way to fight the drought. Ajith studied the techniques of Integrated Resource Management (IRM) for agriculture and Analogue Forestry and began to find methods that can be used in communities combining their traditional methods. He built the concept of the Food Forest Garden.

Ajith worked with farmers with a minimum 1.5 acres of land. 0.5 acres of the land was used to build a rainwater harvesting tank and a natural water protection area around it, in order to retain rainwater and to support the increase and the maintaining of the ground water level.

A ¼ of an acre was used for a fully organic ‘resilient garden’ – a well-structured cultivation plot. From the east to the west of the land the trees were planted from the tallest to the shortest. It not only controlled the impact of the sun on the ground, but also organized the direction of the wind and the amount of water carried by it.

The Food Forest Garden became a green fortress, keeping the drought out of the land and the homes. It retains ground water levels, the cooling in the air and supports the functions of the microorganisms.
Vision Fund is the microfinance arm of World Vision. World Vision’s development programmes place an intentional focus on helping the poorest of the poor and the destitute graduate up the economic ladder. Once they graduate out of extreme poverty, Vision Fund services are available to them, while World Vision continues to support them.

By providing small loans and other financial services, Vision Fund helps them turn their ideas into small businesses and build sustainable enterprises to support the well-being of their families.

This year...

- 29.34% of clients said they were more able to cover health costs of their children.
- 32.68% said that their children now have access to improved sanitation.
- 22.40% said they were able to provide additional clothing and shoes for their children.
- 29.44% said they were able to better support the education of their children.
- 31.94% said their children now have clean drinking water.
- 31.46% said they are more able to provide sufficient food.
- 10.62% said they have improved housing.
- 5.58% Youth learning opportunities.
SPECIAL INITIATIVES
BRINGING THE COMMUNITY ON BOARD (BCoB)

Bringing the Community on Board (BCoB) Project is all about promoting inclusive and sustainable local economic development. For this, we strengthen Civil Society Organizations as leading stakeholders in a community to support economically vulnerable families. We choose geographically isolated locations prone to droughts, crop failures and wild elephant attacks for this Project.

from nothing to everything

Muthubanda was well known in his area. Despite a disability that restricted his movement and the ability to sit, he owned the biggest shop in town. With his savings he also bought a bus. But before long his business began to crash until he had nothing. His wife began to go looking for work in garment factories.

World Vision’s BCoB Project included him in the business training and provided him with a grinding mill. With this little support Muthubanda went from nothing to something again.

Today his business is growing and all the customers he lost few years back have returned. His wife no longer goes looking for work but helps him in the business.

FRIENDS PROJECT

The FRIENDS Project was initiated in 2001 to uplift the lives and the wellbeing of children living on the streets. The children are referred to the Project through the Department of Probation and Child Care.

Through a shelter and a Drop-In-Centre, we cater to these children’s basic needs and wellbeing. The Project also pays attention to their psychosocial needs while providing them with value formation and leadership development programmes as well as extracurricular activities to bring out the best in them.

The Project’s main aim is to reintegrate the children with their families and focus on the rehabilitation of the parents as well.

ARISE PROJECT

Agricultural and Rural Investments for Social Enterprises (ARISE) Project supports economic advancement of small and growing businesses engaged in agriculture and related industries. ARISE identifies the major causes interrupting the growth of these businesses and provides sustainable solutions to overcome them. The Project’s aim is to see each business move into economic stability and prosperity.

The Project provides managerial and technical knowledge, facilitating improved external environments, access to required financial capital, and market linkages.
The LIFT Project introduces an additional source of income to the poorest of the poor families in order to strengthen and stabilise their household income. While building their capacities to sustain a steady livelihood, the Project provides the families with technical and financial skills trainings and livestock, and links them with available markets and services.

**The gift of a cow**

Hiruni’s family received a cow as a gift from World Vision. She named her Suddi.

World Vision provided Hiruni’s father not only the cow but training on dairy farming. Equipped with new knowledge he started to improve his dairy farm.

With the new livelihood that supported this family, Hiruni’s father no longer had to go outside their village looking for odd jobs. From the income he received, Hiruni’s father also started a small shop.

Hiruni’s dream is to become a teacher and teach the children in her village. She also has a new dream. She wants to gift cows to some of her friends whose fathers still go out of town looking for work.

World Vision USA

- 629 families
- $100

**Department of Animal Production and Heath | Livestock Breeders | Nestle Co-operative (LIBCO) | MILCO | Fonterra | Cargills | Divisional Secretariat | Agrarian Services Department | Forest Department | University of Peradeniya**

Kalpitiya | Mundalama | Ganga Ihala Korale

KOICA

- 140 families (home gardening),
- 120 families (scaled-up home gardening),
- $500

**Janathakshan | Agriculture Department | National Livestock Development Board | Forest Department | Agrarian Development Department | Eastern University | Provisional Irrigation Department**

Korabipattu | Vaharai

**NATURAL FARMING PROJECT**

Improving food security and the living standards of vulnerable families through eco-friendly farming is the main goal of this Project. The families are provided with plants and seeds and are also trained in home gardening. Some are also given chicks to promote integrated home gardening. Most families have not only become food-secure but also been able to have a stable income, selling the excess produce. The Project also facilitates market linkages for them and has rehabilitated agriculture tanks for those doing paddy cultivation.

**CHILD RIGHTS AND ENDING VIOLENCE AGAINST CHILDREN**

The project aims to empower children, families and communities to respond to child protection needs of the community. The Project strengthens community-based child protection mechanisms, increases the participation of families, community leaders and government officials in responding to child protection needs and ensures the existing systems and structures are positively influenced in promoting child protection.

**World Vision Malaysia**

- 1,500 children
- $500

**Police | Divisional Secretariat**

Welikanda
PERMACULTURE PROJECT

More than just agriculture

Permaculture Project aims to create sustainable human habitats by developing and establishing eco-friendly sustainable agriculture practices using local resources and appropriate technology. The Project strengthens farmer groups and builds their capacity to share knowledge and sustain the project’s impact. Organic farming, livestock management, seed conservation, integrated pest management, water management and water resource development, healthy-kitchen development, agro-micro enterprise development and establishing market systems within and outside the community are some of its key activities.

Permaculture is more than agriculture development. It is a fortress protecting families from drought and keeping them food secure.

Work starts from their garden, teaching them how to improve the soil and protect it, manage water and make natural fertilisers and pesticides using local resources. Every family gets at least 20 varieties of vegetables and fruits from the Project but every family ends up increasing it to over 50 varieties with some having even over 100 varieties.

“Though the drought has destroyed cultivations, we have enough food in our home-garden for our family and even to share with our neighbours. We stopped buying food from the market since the Project,” says Mallika a Permaculture farmer in World Vision’s Nawagaththegama Area Development Programme (ADP).

As the families graduate out of poverty into economic strength, the Project introduces livestock management, seed conservation, agri-micro enterprise development while establishing market systems and strengthening value chains within and outside the community. Every family who is a part of the project now has a stable income either through the surplus of their cultivation or through livestock.

PROFEED

Promoting Farming Enterprises in Diary Production (PROFEED) Project is jointly-implemented with Vision Fund Lanka - the microfinance arm of World Vision Lanka – and promotes sustainable dairy farming practices. Dairy farmers are provided with training in entrepreneurship, business development, financial management and legal formalities as well as technical dairy management expertise. PROFEED also ensures the smooth functioning of Farmer-Managed Milk Societies.

HOMES NOT JUST HOUSES

Homes not just houses, is a European Union funded project works towards constructing houses and improving infrastructure in villages with migrants and displaced persons in the north of Sri Lanka. The project is a combination of rehabilitation and development aspects and aims to build and renovate houses in the districts of Batticaloa, Kilinochchi and Mullaitivu. As such a few activities carried out within the project are construction of permanent decent housing, livelihood training, trainings families on financial literacy and strengthening civil society organizations.
The Inclusive Livelihood (iLIVE) project aims to increase economic empowerment of people with disability and women by changing community attitudes on gender and disability.

The Project assists beneficiaries to increase their income earning capacities, increase equitable household decision making power and increase time available for them through shared care work. In addition the project also supports agencies of people with disabilities to help them facilitate a change in the community attitudes towards them.

The project will reach an additional 16,000 community members through awareness raising activities aimed at changing attitudes on disability and gender.

Puwanalojini (39) doesn’t have a coach. She practices on her own. Every year she takes part in Sports events at Regional, Provincial and National levels and never fails to bag a place. Last year she bagged the second place in long jump at the National Games.

2009 made a lot of changes to her life – her race. She lost both her husband and her arm while fleeing the war with her baby boy. She returned to Vaharai, (East Sri Lanka) where her parents had resettled after the war.

Within three months she learnt to be on her bicycle again. She went looking for others with disability and formed a group.

Meanwhile World Vision began to work in her community first through a rehabilitation programme and then graduating it into a development programme with community participation.

“This through World Vision’s assistance we received livelihoods support, skills and knowledge on how to manage our finances,” she says. “But the best change that I see World Vision has done in the community is improving inclusion of vulnerable groups. People in my community now always find ways to include those that are left out.”

Other than running her passion is to bring hope to the most vulnerable people in her community.

The Civil Society WASH (CSWASH) Project is a water and sanitation project with a special focus on providing accessible toilets for the people with disability and works towards improving sanitation facilities in common places and in their homes. This year it also introduced solar-powered desalination units to selected schools and families.

The Project also aims to support the implementation of Sri Lanka’s Rural Water Supply and Sanitation (RWSS) policy by focusing on increased public participation and enhanced accountability. The Project enhances coordination, capacity and governance amongst WASH actors to sustain services. Through this the Project helps overcome the challenges of the communities in accessing clean water and sanitation facilities and focuses on improving their hygiene practices.
A meal a day

Saran (5) was severely under-nourished when he started preschool. His mother couldn’t feed him all three meals. This was the story of most of the children who came to the preschool.

World Vision commenced a feeding programme for the preschool children while supporting their parents to have a stable livelihood that would help the parents become able to provide for their children.

With the feeding programme the number of children attending preschool increased. Their weight increased too. Parents participated in preparing different nutritious meals for the children. Saran went from underweight to have appropriate weight for his age and height.

The project focuses on improving health and nutrition status of preschool children and improving stability of livelihoods of their parents

2,898 children

World Vision Hong Kong

Preschools | Department of Education | Department of Agriculture | Department of Industrial Development | Divisional Secretariat | Integrated Farmer Society | Department of Fisheries | Regional Director of Health Services (RDHS)

Oddisuddan | Maritimepattu | Puthukudiyerippu

MENTAL HEALTH PROJECT

The Project aims to improve mental health and reduce economic hardships of returnee communities in Northern Sri Lanka. The project provides mental health support through group counseling (Inter Personal Therapy Group) where affected persons come together, identify their needs and support each other on the journey towards healing. While focusing on increasing access to responsive psychosocial services for the communities, the Project equips women with skills and knowledge for income generation activities.

2,846 through outreach services and counselling services
62 through livelihood support as treatment

European Union - European Instrument for Democracy and Human Rights (EIDHR) | World Vision Australia

Samuwhthana | District Medical officer of Mental Health Kilinochchi and Mullaitivu

Kilinochchi | Mullaitivu

WATAWALA LIVELIHOODS PROJECT

The project primarily focuses on the poor and marginalized families and helps increase household income through initiating suitable livelihoods that would also support the nutrition of children.

150 adults
185 children

World Vision Korea

Department of Animal Production and Health (DAPH) | Estate Management | District Agriculture Department

Watawala
Due to the suited weather conditions and the ability to engage in cultivation with a minimum land requirement, this Project aimed to promote mushroom farming as an additional/improved livelihood.

Mundal is a coastal town in the west coast of Sri Lanka. The five (5) year long drought plagued the area like many parts of the dry zone. People in Mundal had to go out of town in search of employment. Migration for labour became rampant creating many other social problems like children growing up without parental care.

It is at this time, World Vision Lanka’s Mundal Area Development Programme found a lasting solution for the economic opportunities in the area. Mushroom plantation, which required little water and produced a substantial income in a short cycle, was the idea generated. As the proposal proved prospective, the Embassy of the State of Kuwait came forward to support it.

The participants were selected through a feasibility study based on their availability of space and willingness to take part. Thereafter, they were given thorough training on not only the technicality of growing mushroom but identify the market for their produce.

Farmers, mostly females, are now able to earn over LKR 20,000 a month through this mushroom cultivation programme.
We work with companies of all sizes who share our passion to help children flourish. We create partnership solutions that align with company goals and missions in unique, impactful ways.

Together, we work to help communities develop the perfect recipe for sustainable success. Corporations can support our life-changing work by supporting our programming in one or more of our areas of focus.

Nestled in the outskirts of the Sinharsa Rain Forest Reserve, Neluwa, is one of the poorest areas in the District of Galle (South Sri Lanka). Despite close proximity to a rain forest, access to clean water is one of the biggest challenges the community faced.

“We never had water at home,” says Kalyani, mother of three children, “We went to the stream for bathing and washing and used a boat to go and fetch water for drinking. If the boat was not available, we would take a three wheeler to Mawita (2 km) to bring water.”

“We suffered a lot for water,” she says, “When the stream overflowed during rainy seasons, we had no way to bathe. I couldn’t send children to school when there was no water because there was no way to wash clothes and I didn’t want to wash their uniforms in muddy water. Sometimes I would go to Mawita just to wash their clothes.”

Some of the schools in this area had no water either. The children were sent to close by homes to bring water for the toilets when required.

When World Vision Lanka began work in Neluwa, our main aim was to provide clean drinking water to the families. It was during this time that HSBC Global Service Centre (GSC) partnered with us to bring clean drinking water and sanitation projects to the community.

Phase 1 of the Neluwa WASH Project was completed with 952 families being benefitted including ten schools. These 10 schools were supported to establish WASH systems and received training in effective sanitation and hygiene behaviour.

World Vision helps set up water consumer societies and from managing the facility to ensuring that all have equal access to the water, the responsibility solely lies with them. The beneficiaries of the project will ensure the longevity of it by managing and maintaining the water reserves and assigning the members of the community to take up tasks to help the process.

A stipulated amount is paid by the people of Neluwa for the service provided by the facility, adding more value for the service rendered by the community driven facility.

Meanwhile, HSBC staff volunteered 3,000 hours to support the construction work of this Project.

“More than 90 percent of school children were drinking contaminated water before the project was launched,” says Ranjith Jayasekera – Zonal Educational Director, Neluwa. Water and sanitation facilities in schools have not only improved the student’s health and hygiene, but also improved their attendance.
hsbc
Financial services company

Through this Project...

- year-round access to safe drinking water
- adequate sanitation facilities
- Hygiene awareness and introducing good hygiene practices.
- strengthening of Water Consumer Societies to ensure the sustainability.

Partners

Estate management | Pradeshiya Sabha | Divisional Secretariat | Department of National Community Water Supply | Water Consumer Societies | Department of Education | Medical Officer of Health | Rural Development Societies | Forest Department | Community Based Organizations

This year...

HSBC has been partnering with World Vision since 2014

2014-2016
Clean water for 1,515 families and livelihood support for another 2,300 families in Poonahary, Kilinochchi in partnership with Brandix.

2015 -
Providing relief goods for families affected by the Meeriyabedda landslide.

Phase 1 of the Neluwa WASH Project -
Drinking water for 970 families Water and sanitation facilities for 206 families and 10 schools.

HSBC staff volunteered 3,000 hours to support the construction work of this Project.

Constructing and renovating sanitation facilities for 2 schools in Ridigama.

150 HSBC staff volunteered for the work.

Bar Reef Conservation Project in Kalpitiya

2016 -
Providing relief goods during landslide disaster in Aranayake.

Ford Motors

Ford has been partnering with World Vision since 2016

2016-2017
Clean water for 150 families in Vaharai.

This year...

30 families in Welikanda benefitted through Rain Water Harvesting project.

40 families in Kalpitiya benefitted through Shallow Wells Project.

As part of the Global Month of Caring Volunteer Project, staff of Ford Motors also volunteered in school painting and fencing of a primary school in Chankanai, Jaffna.
This year...

**MAS Active**

MAS Active commenced their partnership with World Vision in 2015. In the recent past they joined hands once again to work on an innovative eco-friendly (green) concept named ‘Green Harmony Schools’. The Green Harmony Schools project aims to plant Green School Yards, employ energy conservation measures and conduct awareness programmes on environmental protection in two selected schools.

**Awareness Programmes**

Natural Farming & waste management Awareness Support for waste management systems.

**Energy Conservation**

Provision of wall fans Provision of LED bulbs.

**John Keells Foundation**

John Keells has been partnering with World Vision since 2014 for their Village Adoption Programme

**2014 -2018**

- 1,000 farmer families through agriculture road renovation
- 750 fisher families through providing of fishing equipment
- 1,000 students in 2 schools through improved sanitation and other school facilities
- 50 dairy farmers
- 100 youth career guidance seminars
- 123 grade 5 students directly benefited from the coaching classes
- 53 O/L students benefited from the special coaching classes in 2016 and 2017
- 25 students benefited from coaching classes in 2016 and 2017

This year...

John Keells Foundation continued to support the resettled community in Mullaitivu through their Village Adoption Programme.

- **100** fishermen benefitted through a new fisheries community centre.
- **100** youth were provided with career guidance seminars.

John Keells also assisted in conducting a needs assessment in Nethulamada, Kandy.

Assessment of Field crops: Assessment of other field crops potential in Morawewa.

Mullaithivu | Verugal

Building the GREEN SCHOOL YARD


**Mullaithivu | Verugal**

**Building the GREEN SCHOOL YARD**


**Awareness Programmes**

Natural Farming & waste management Awareness Support for waste management systems.

**Energy Conservation**

Provision of wall fans Provision of LED bulbs.
Dilmah Foundation

Dilmah Foundation partnered with World Vision for the Social Mobilization through their Community Centre in Batticaloa.

This year...

The Dilmah Foundation helped close to 500 community members and 150 students providing solutions to pressing issues such as unemployment, lack of vocational training opportunities, teenage pregnancies, high rate of school drop outs, and deteriorating forest cover.

Kotagala Plantations PLC

Kotagala Plantations has been partnering with World Vision since 2014.

Benefitted:
- 2,424 people through sanitation facilities.
- 592 people through various infrastructure development.
- 38 families through the housing project.
- 288 children through child-friendly centres.

Hatton Plantations PLC

Hatton Plantations has been partnering with World Vision since 2014.

Benefitted:
- 384 people through sanitation facilities.
- 637 children through improved preschools.
- 2,375 people through drinking water projects.
- 65 children through renovation of Child Development Centres.

This year...

Airtel partnered with World Vision to created awareness among teachers, students and youth in Batticaloa on the use of safer internet and social media.
Maskeliya Plantations PLC

Maskeliya Plantations has been partnering with World Vision since 2014.

This year...
Benfitted:
- 370 people through a drinking water project.
- 101 people through sanitation facilities.
- 60 children through pre-school construction.

Agarapathana Plantations PLC

Agarapathana Plantations has been partnering with World Vision since 2014.

This year...
Benfitted:
- 343 people through sanitation and hygiene improvement.
- 10 families through new housing.
- 850 students through water and sanitation facilities.
- 240 students through new child-friendly classrooms.

Horana Plantations PLC

Horana Plantations has been partnering with World Vision since 2014.

This year...
Benfitted:
- 218 people and 325 students through sanitation projects.
- 609 people and 235 students through water projects.
- 545 students through construction of classrooms in 5 schools.

Harrington Estate Adithya Group of Companies & Bio Plantation LTD

This year...
Benfitted:
- 390 people through sanitation facilities.
- 160 children through Child-friendly Centres.
Bogawanthalawa Plantations PLC

Bogawanthalawa Plantations has been partnering with World Vision since 2014.

This year...

Benefitted:

- 127 children through renovation of Child Development Centres.
- 940 people through a water project.
- 3,712 people through the construction of a Community hall.

Kahawatte Plantations PLC

This year...

Benefitted:

- 216 people through a water project.
Our Commitment to Sustainability

We include a special section on Sustainability Reporting in our Annual Reports to improve our accountability and transparency to our stakeholders about the work that we do in all our programmes across the country. We have been reporting on sustainability since 2012.

Sustainability and poverty alleviation are inexorably linked. Our work is based on the principle of sustainable development. As described, sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Sustainability and poverty alleviation are inexorably linked. Our work is based on the principle of sustainable development. As described, sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

**Sustainability Report**

GLOBAL REPORTING INITIATIVE NGO SECTOR SUPPLEMENT COMPLIANCE TABLE – 2018

One of the objectives of the GRI reporting framework is to allow users to compare performance across different organisations. The Table aims to provide a reference to the Standard Disclosures which users of the reporting framework are familiar with.

This Table has been prepared using the G4 reporting framework of the Global Reporting Initiative (GRI) and the NGO Sector Supplement (globalreporting.org) and reports on G4-1 - 19, G4 - 24 - 58 and specific Standard Disclosures for the NGO sector.

Reporting level and category: In Accordance – Core.

---

**Our Commitment to Sustainability**

We aim to face challenges to sustainability, including food insecurity, climate change, the decreasing availability of resources - such as water and energy, weak governance, economic insecurity and the displacement of people. Our programmes are designed to support changes that are economically, environmentally and socially sustainable.

**Sustainability Report**

GLOBAL REPORTING INITIATIVE NGO SECTOR SUPPLEMENT COMPLIANCE TABLE – 2018

One of the objectives of the GRI reporting framework is to allow users to compare performance across different organisations. The Table aims to provide a reference to the Standard Disclosures which users of the reporting framework are familiar with.

This Table has been prepared using the G4 reporting framework of the Global Reporting Initiative (GRI) and the NGO Sector Supplement (globalreporting.org) and reports on G4-1 - 19, G4 - 24 - 58 and specific Standard Disclosures for the NGO sector.

Reporting level and category: In Accordance – Core.

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World Vision Lanka’s 2018 Annual Review is available at: http://www.worldvision.lk
<table>
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<th>Profile Disclosure</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>G4-7</td>
<td>Nature of ownership and legal form</td>
<td>Corporate Information page 156.</td>
</tr>
<tr>
<td>G4-8</td>
<td>Target audience and affected stakeholders.</td>
<td>Our target audience is the vulnerable children and the community they live in. &lt;br&gt;Accountability page 21 &lt;br&gt;Our presence (no of districts and beneficiaries) Page 23.</td>
</tr>
<tr>
<td>G4-9</td>
<td>Scale of the reporting organization</td>
<td>FY18 had an annual spend of 21.07 million USD &lt;br&gt;Financial activities, balance sheet, key stats Pages 126-153</td>
</tr>
<tr>
<td>G4-10</td>
<td>Total workforce by employment type, gender, employment contract and region</td>
<td>461 Staff</td>
</tr>
<tr>
<td>G4-11</td>
<td>Percentage of employees covered by collective bargaining agreements</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>G4-12</td>
<td>Describe the organization’s supply chain (incl. product or service providers, engaged suppliers in total number, type, and location, payments made to suppliers)</td>
<td></td>
</tr>
</tbody>
</table>
Procurement process and sourcing is automated and has a transparent evaluation committee. <br>As per the new procurement upgrade, we have 32 main categories: <br>Agriculture: Farm (Equipment and Supplies) & Livestock, Clothing & Shoes, Communications and Communication Equipment, Construction, Construction Material and Repairs, Consultancy, school supplies and equipment, Employee Training, Capacity Development, Food, Health, Drugs & Medical (Equipment and Supplies), Household, Shelter, Relief Supplies, IT Hardware, Office Supplies and Stationery <br>Office Equipment and Furniture, Office Expense: Utilities, Security & Janitorial Services, Power Generation, Publishing, Printed Material & Advertising, Software, Transportation & Warehousing, Hotel/Lodging and Venue, Catering Services, Events, Seminar & Conference, Dues and Membership Subscriptions, Travel Services, Airfare - Travel Tickets, Ground Transportation, Vehicles and Vehicle Fleet Management, Water and Sanitation, Insurance Services, Real Estate, Banking Services, Economic Development Materials, Fuel, etc. under our centralized purchasing category. |
<p>| G4-13             | Significant changes during the reporting period relating to size, structure, or ownership or its supply chain (incl. changes in location, operations, facilities, capital information and supplier information) | None related to size, structure and ownership. However, there has been a reduction in donor funding from the original estimates due to global and regional changes in socio-economic and the political fields. But internally World Vision Lanka has received more local partnership opportunities resulting in local fundraising. |
| G4-14             | Explanation of whether and how the precautionary approach or principle is addressed by the organization | Enterprise Risk Management (ERM) - a holistic view of risk - approach is applied in alignment with the partnership ERM policy and Risk Management Framework. This ERM process encompasses all types of risks - financial, legal/compliance, strategic, staffing, physical harm to staff and children/beneficiaries (security, health &amp; safety and environment), reputational, operational, etc. Thereby we identify the top 10 risks which need to be managed. This is assessed, evaluated and updated at regular intervals. Accordingly the treatment/mitigating measurements are taken. &lt;br&gt;Internal Audit Department &lt;br&gt;Staff related - police reports, Child Protection Policy and the annual declaration of conflict of interest |
| G4-15             | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses | UNGC, Sphere standards, Humanitarian Accountability Partnership (HAP) standards, People In Aid, ICRC Code of Conduct, UN Convention on the Rights of the Child (UNCRC) and its optional protocols, National Guidelines for Village Child Development Committees. |</p>
<table>
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<tbody>
<tr>
<td>G4-16</td>
<td>List coalitions and alliance memberships in which the organization:</td>
<td>South Asia Initiative to End Violence Against Children (SAIEVAC), NACC (National Co-group for Protection of Children)</td>
</tr>
<tr>
<td></td>
<td>Holds a position on the governance body</td>
<td>National Action and Coordinating Group against Violence against Children (NACG)</td>
</tr>
<tr>
<td></td>
<td>Participates in projects or committees</td>
<td>Inter-agency child protection working group</td>
</tr>
<tr>
<td></td>
<td>Provides substantive funding beyond routine membership dues</td>
<td>Core-group working on police engagement</td>
</tr>
<tr>
<td></td>
<td>Views membership as strategic</td>
<td>Child Protection Network by District Secretariat - Colombo</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Child Protection Network of Agencies for Colombo by NCPA</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Line ministries we are networked with UNGC, Development Partners Group</td>
</tr>
<tr>
<td></td>
<td></td>
<td>National, provincial, regional and local level partnership with the government. e.g. Medical Office of Health, Pradeshiya Sabha, etc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Scaling Up Nutrition Civil Society Alliance member</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Representation in the national level forums - Member of the Country Coordination Mechanism for Global fund for AIDS, TB and Malaria</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Member of the Nutrition steering Committee of the MoH</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Member of the Non Communicable disease Committee of the MoH</td>
</tr>
<tr>
<td></td>
<td></td>
<td>National Disaster Management Coordination Committee (NDMCC), Humanitarian Country Team (HCT), Disaster Management Centre Core Group for Community Based Disaster Reduction and Mitigation (CBDRM), DRR Coalition for Schools, District level Disaster Management Committees</td>
</tr>
<tr>
<td></td>
<td></td>
<td>INGO Coordination Mechanism</td>
</tr>
<tr>
<td></td>
<td></td>
<td>DRR Coordination Committee</td>
</tr>
</tbody>
</table>

**Identified material aspects and boundaries**

<table>
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<tr>
<td>G4-17</td>
<td>Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.</td>
<td>(structure and governance, programme locations, audit report)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pages 20, 23, 126-153.</td>
</tr>
<tr>
<td>G4-18</td>
<td>a. Explain the process for defining the report content and the Aspect Boundaries.</td>
<td>Third party validation and stakeholder feedback is captured, post-programme evaluations</td>
</tr>
<tr>
<td></td>
<td>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</td>
<td></td>
</tr>
<tr>
<td>G4-19</td>
<td>Material Aspects identified in the process for defining report content.</td>
<td>The material aspects of WVL’s programming centres around its child-focused interventions. Key indicators measure progress and change in the well-being among children in WVL’s programme areas.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>In addition, WVL works to build the economic resilience and socio-economic stability of vulnerable communities and groups, among whom most vulnerable children are located. In 2017, we targeted 90,465 most vulnerable children and their families among other beneficiaries.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>An innovative ‘multi-dimensional vulnerability mapping’ was piloted to better understand the multiple factors that contribute to the vulnerability of children among WVL’s target beneficiaries.</td>
</tr>
</tbody>
</table>

**Stakeholder engagement**

<table>
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</thead>
<tbody>
<tr>
<td>G4-24</td>
<td>List of stakeholder groups engaged by the organization</td>
<td>Page 21.</td>
</tr>
<tr>
<td>G4-25</td>
<td>Basis for identification and selection of stakeholders with whom to engage</td>
<td>Our stakeholder engagement is based on the strategy, the business plan and shared core values.</td>
</tr>
<tr>
<td>G4-26</td>
<td>Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group</td>
<td>Page 116.</td>
</tr>
<tr>
<td>G4-27</td>
<td>Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.</td>
<td>Topics and concerns differ from programme to programme and all our programmes ensure that community suggestions and concerns are intentionally accommodated and well-addressed.</td>
</tr>
<tr>
<td></td>
<td>Report the stakeholder groups that raised each of the key topics and concerns</td>
<td>A semi-annual and annual reporting and reflection mechanism captures concerns and key topics in detail the issues raised and resolved during the financial year.</td>
</tr>
</tbody>
</table>
GOVERNANCE STRUCTURE AND COMPOSITION

G4-34 Governance structure of the organization including committees responsible for decision-making on economic, environmental and social impacts

- Governance structure of the organization
  - Country strategy and plans are approved by the Board and their sub-committees - Board Governance and Nomination Sub-Committee, Board Audit and Risk Management Sub-Committee, Board Ministry and Strategy Sub-Committee.
  - These are subsequently converted into business plans for implementation and regularly monitored and take suitable decisions. Economic, environmental and social impacts are embedded in it and are monitored on a regular basis by the board and the management.

G4-35 Process for delegating authority for economic, environmental and social topics to senior executives and other employees

- An organisation structure that clearly stipulates the roles and responsibility at all levels.

G4-36 Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body

- The senior management team/work directors, managers and Heads of departments, report to the National Director and the National Director reports to the Board.

G4-37 Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics (to whom, any feedback)

- Identify any topics related to programme effectiveness
- Board field visits, Board Monthly Management Reports, review reports, evaluation reports, regular board and senior management meetings, open feedback policy

G4-38 The composition of the highest governance body and its committees

- Report the composition of the highest governance body and its committees by:
  - Executive or non-executive
  - Independence
  - Tenure on the governance body
  - Number of each individual’s other significant positions and commitments, and the nature of the commitments
  - Gender
  - Membership of under-represented social groups
  - Competencies relating to economic, environmental and social impacts
  - Stakeholder representation

- 2 executive directors (The National Director and the Regional Leader are World Vision employees) and 9 non-executive directors. All the non-executive directors act on voluntary capacity.

- Three terms (three years per term)
- Goodwill Ambassadors (06)
- Nil.
- 50 : 50 (excluding the ex-officio members)
- None
- Business leaders from the corporate and social sectors (bankers, lawyers, senior executives, corporate heads and religious leaders)
- None.

G4-39 Indicate whether the Chair of the highest governance body is also an executive officer

- No. Board Chair is non-executive

G4-40 Process for determining the qualifications and expertise of the members of the highest governance body

- The Board subcommittee on Board composition and selection

- A Board selection matrix is used on World Vision’s Global Governance Guidelines to identify skills and disciplines that support both local and global operations of World Vision.

- Board as a separate body looks into high level governance and strategy areas independent of the management.

- Board Member selection criteria looks at the expertise, experience and the unique value which are beneficial for World Vision each member brings to the table.
<table>
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<tbody>
<tr>
<td><strong>G4-40</strong></td>
<td>• Whether and how stakeholders (including shareholders) are involved Address qualifications and expertise relating to guiding programme effectiveness</td>
<td>On need basis Pages 12-15.</td>
</tr>
<tr>
<td><strong>G4-41</strong></td>
<td>Processes in place for the highest governance body to ensure, that conflicts of interest are avoided Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures</td>
<td>External audit and related party disclosure</td>
</tr>
</tbody>
</table>

**HIGHEST GOVERNANCE BODY’S ROLE IN SETTING PURPOSE, VALUES, AND STRATEGY**

| **G4-42** | **G4-43** | The measures taken to develop and enhance the highest governance body’s collective knowledge | Board Development, orientation, training, field visits, World Vision international forums for Board members and Board retreats. |
| **G4-44** | a. Report the processes for evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. | Governance Review conducted once in five years is the highest governance level assessment and is conducted by peers of other international Board Members and high-level leadership. Generally a Peer Review team consists of a Board Member of another country, a National Director of another country and two senior directors of World Vision International Governance Department. The Peer Review also includes self-assessment. |
| **G4-45** | a. Report the highest governance body’s role in the identification and management of economic, environmental and social impacts, risks, and opportunities. b. Report whether stakeholder consultation is used to support the highest governance body’s identification and management of economic, environmental and social impacts, risks, and opportunities. | They review the risk portfolio given by the management and advice on due diligence processes. Cross functional team assesses risks, and a risk table is prepared for Board’s deliberation. Stakeholder consultation is obtained by the cross functional teams. Constant feedback and regular communication on Programme Effectiveness and project plans with the decision makers. |
| **G4-46** | **G4-47** | The highest governance body’s role in reviewing the effectiveness of the organization’s risk management processes for economic, environmental and social topics | At planned Board meetings and Board subcommittee meetings. A monthly management report is also shared with the Board. Field visits provide them the opportunity to gain first-hand experiences of what’s implemented in the field. Board meeting agendas. |
HIGHEST GOVERNANCE BODY’S ROLE IN SUSTAINABILITY REPORTING

<table>
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<tbody>
<tr>
<td>G4-48</td>
<td>The highest committee or position that formally reviews and approves the organization’s sustainability report and ensures that all material Aspects are covered.</td>
<td>The Senior Leadership Team (SLT) Pages 16-17.</td>
</tr>
</tbody>
</table>

HIGHEST GOVERNANCE BODY’S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE

<table>
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</thead>
<tbody>
<tr>
<td>G4-49</td>
<td>The process for communicating critical concerns to the highest governance body</td>
<td>Critical concerns are taken up at Board meetings and special meetings are arranged on need basis. The Board is kept informed on a regular basis.</td>
</tr>
<tr>
<td>G4-50</td>
<td>The nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them</td>
<td>Less than 5 critical concerns. Consultation, legal and paralegal advice, third party review, independent investigations followed by urgent decisions.</td>
</tr>
</tbody>
</table>

REMNUNERATION AND INCENTIVES

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<tr>
<td>G4-51</td>
<td>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration: Fixed pay and variable pay: - Performance-based pay - Equity-based pay - Bonuses - Deferred or vested shares Sign-on bonuses or recruitment incentive payments Termination payments</td>
<td>Non-executive directors are volunteers and do not get any fixed or variable pay mentioned below Executive Director for WVL (National Director) gets remunerated on fixed salary and benefits Executive director World Vision International (the Regional Leader) is remunerated by the WVI Office and not by WVL Salary is reviewed by the regional P&amp;C and as per HAY grading method Annual salary benchmarking exercise followed by salary revision based on market survey.</td>
</tr>
<tr>
<td>G4-52</td>
<td>Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.</td>
<td>Remuneration consultants are involved. Implemented by the Senior Leadership Team with the approval of the National Director.</td>
</tr>
</tbody>
</table>

Ethics and Integrity

<table>
<thead>
<tr>
<th>Disclosure</th>
<th>Description</th>
<th>Reference (page references to WVL Annual Review 2018 unless otherwise specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-53</td>
<td>Report how stakeholders’ views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>G4-57</td>
<td>The internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines</td>
<td>Grievance mechanism, Reporting lines to address staff matters, staff care, legal counsel and management action Page 120.</td>
</tr>
<tr>
<td>G4-58</td>
<td>The internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines</td>
<td>Page 120. Whistle blower Grievance mechanism, Our Voice Survey (feedback mechanism) Reporting lines to address staff matters, staff care, legal counsel and management action P&amp;C disciplinary action and Anti-corruption guidelines.</td>
</tr>
</tbody>
</table>
### SPECIFIC STANDARD DISCLOSURES FOR NGO SECTOR

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reference (page references to WVL Annual Review 2018 unless otherwise specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ECONOMIC DISCLOSURES FOR THE NGO SECTOR</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>G4 Aspects</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic Performance G4-EC1</td>
<td>DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED</td>
<td>Pages 126-153.</td>
</tr>
<tr>
<td></td>
<td>Report net income as part of ‘Direct economic value generated’.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Information on the creation and distribution of economic value provides a basic indication of how the organization has created wealth for affected stakeholders.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>For NGOs where it reads Economic Value Generated and Distributed (EVG&amp;D) should be understood as ‘Economic Value’.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Net income includes grants, donations and contracts.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Most NGOs may read ‘payments to providers of capital’ as financial payments made to banks and other providers of capital (apart from donors). It also includes fund balance distributed at dissolution of the entity.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>‘Community investments’ include those other than investments made to support the NGO core goals.</td>
<td></td>
</tr>
<tr>
<td><strong>Sector Specific Aspects</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resource Allocation G4-DMA</td>
<td>REQUIRED SECTOR SPECIFIC DMA*</td>
<td>Pages 126-153</td>
</tr>
<tr>
<td>Socially- Responsible Investment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### ENVIRONMENTAL DISCLOSURES FOR THE NGO SECTOR

<table>
<thead>
<tr>
<th>G4 Aspects</th>
<th>Description</th>
<th>Reference (page references to WVL Annual Review 2018 unless otherwise specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Products and Services G4-EN27</td>
<td>EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</td>
<td>Page 121.</td>
</tr>
</tbody>
</table>

### LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE NGO SECTOR

<table>
<thead>
<tr>
<th>G4 Aspects</th>
<th>Description</th>
<th>Not Applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupational Health and Safety G4-DMA</td>
<td>SECTOR SPECIFIC GUIDANCE FOR DMA</td>
<td></td>
</tr>
<tr>
<td>G4-LA6</td>
<td></td>
<td>Describe programs related to assisting volunteers regarding serious diseases, including whether such programs involve education and training, counseling, prevention and risk control measures, or treatment.</td>
</tr>
<tr>
<td></td>
<td>Where applicable, report types of injury, injury rate (IR) and occupational diseases rate (ODR) and work-related fatalities for volunteers by category, and by:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Region</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gender</td>
<td></td>
</tr>
<tr>
<td>G4-LA7</td>
<td></td>
<td>Given the high numbers of volunteers working in the NGO sector, an organization also has a duty of care towards them. Where full- and/or part-time volunteers are critical for the running of the organization, it is relevant for an organization to report on injury rates.</td>
</tr>
<tr>
<td></td>
<td>Report whether there are volunteers who are involved in occupational activities who have a high incidence or high risk of specific diseases.</td>
<td></td>
</tr>
</tbody>
</table>

---

*Required sector specific DMA: G4-EC1, G4-EN27, G4-DMA, G4-LA6, G4-LA7
<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reference (page references to WVL Annual Review 2018 unless otherwise specified)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Training and Education</strong>&lt;br&gt;G4-LA9</td>
<td><strong>SECTOR ADDITIONS TO G4 INDICATORS</strong>&lt;br&gt;Report the average hours of training that the organization’s volunteers have undertaken during the reporting period, by:&lt;br&gt;Gender&lt;br&gt;Volunteer category&lt;br&gt;Refer to G4-10 for categories of volunteers and identify training hours per category.&lt;br&gt;Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.</td>
<td>10.6 hours per person for 546 staff who received various trainings. Management Essentials, Technical Programming, Mentoring, Orientation, LINGO, SAP Academy, Community Immersion Proposal Pro, Community Voice and Action and other. The online trainings and other field level trainings are not captured in this.</td>
</tr>
<tr>
<td><strong>Labor Practices</strong>&lt;br&gt;G4-DMA</td>
<td><strong>REQUIRED SECTOR SPECIFIC DMA</strong>&lt;br&gt;Mechanisms for workforce feedback and complaints, and their resolution.</td>
<td>(former NGO9) Page 120</td>
</tr>
</tbody>
</table>

**SOCIETY DISCLOSURES FOR THE NGO SECTOR**

### G4 Aspects

| **Anti-corruption**<br>G4-SO3 | **G4-505**<br>Report the total number of programs assessed for risks related to corruption. Identify programs assessed for risks related to corruption. Report the total number of confirmed incidents in which volunteers and members of governance bodies were dismissed or disciplined for corruption. | Our 34 operations are assessed on an annual basis by our compliance and audit teams. Identified risks were promptly addressed. Not Applicable |

**PRODUCT RESPONSIBILITY DISCLOSURES FOR THE NGO SECTOR**

### G4 Aspects

| **Marketing Communications**<br>G4 | Include specific reference to ethical fundraising, including with reference to respect for rights of affected stakeholders and donors. Report any codes or voluntary standards relating to fundraising and marketing communication applied across the organization. | Not Applicable |
Community Participation is practiced as a foundational principle in our Learning through Evaluation with Accountability and Planning (LEAP) standards and explicitly includes participation of all partners. Partners/stakeholders include but are not limited to children and families, local communities and their organizations, and relevant government officials. Special focus has given to identify the most vulnerable children in communities and mechanisms have been developed to include them in the programme as well.

National baseline survey was conducted to understand the Programme context and it has given equal opportunity for communities including children to participate and express their views on programme planning and designing. Further, the design, monitoring and evaluation activities are considered as an opportunity to build capacity among programme partners and stakeholders.

Community-based participatory monitoring systems are established, to captured their voice in the decision making process. Programming staff respect the confidentiality of personal information disclosed by respondents and a due coursed process. They obtain informed consent from respondents for the purposes to which their data will be used. Programming staff communicate evaluation findings in ways that clearly respect our partners’ dignity and security.

In an emergency response, World Vision endeavours to ensure that people affected by disasters are active participants throughout the disaster management process – from the initial response through the rehabilitation process. Special attention is paid to children and other vulnerable groups.

Our primary accountability is to the children and communities we serve. Key principles that promote accountability to children and communities include transparency, openness, informed consent (providing children and communities with the information they need to make informed decisions), appropriate mechanisms for reporting concerns, and accountability for results (allowing communities to contribute to defining and measuring success). All programmes introduced appropriate mechanisms such as suggestion box to handle feedback and complaints.

Development programming approach was put into action through a suggested eight-standard steps approach. The steps include getting to know each other, joint exploration, planning, co-creating, defining roles and expectations, managing and institutional and social sustainability in development. The programme staff follow these steps in collaboration with communities and local stakeholders. It leads staff and communities through a participatory, empowering process to research, design, manage and integrate into ongoing community structures and capabilities.

In an emergency response, people affected by disasters are always active participants throughout the disaster management process - from the initial response through the rehabilitation process. Special attention is accorded to children, women and other vulnerable groups.
**Monitoring and evaluation systems** are primarily based on Learning through Evaluation with Accountability and Planning (LEAP) standards of semi-annual and annual performance monitoring.

The Annual Community Reflection Process (ACRP) is done jointly by staff, children, community and the respective stakeholders, including the government and share the resulting changes and decisions on upcoming programme priorities jointly. This leads to reflections, lessons learned and course correction required for the improvement of project performance, effectiveness, management and sustainability.

National baseline was conducted covering all Programmes to set benchmark for outcome level indicators. This process was planned jointly with communities, partners and results were disseminating at all levels. Regular monitoring is conducted through monthly activity tracking, and monthly management meetings within the programme team as part of programme management. Outputs are monitored and reported on every six months and quarterly reflections are facilitated at zonal level to track the progress and recommendations are shared with stakeholders.

The communication of results and impacts is generally made through monthly management report, annual and semi-annual reports. The dissemination of some significant results also takes place through a range of World Vision publications such as the annual report, child wellbeing report, quarterly newsletters, brochures, fact sheets and our dedicated website. Some of these are also featured in external media and in sponsors and donor owned websites and other publications.

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**Programme monitoring evaluation**

Systems for programme monitoring, evaluation and learning, resulting changes to programmes and how they are communicated

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**Integration of Gender**

Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation and learning cycle

---

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Development programming approach was put into action through a suggested eight-standard steps approach. The steps include getting to know each other, joint exploration, planning, co-creating, defining roles and expectations, managing and institutional and social sustainability in development. The programme staff follow these steps in collaboration with communities and local stakeholders. It leads staff and communities through a participatory, empowering process to research, design, manage and integrate into ongoing community structures and capabilities.

In an emergency response, people affected by disasters are always active participants throughout the disaster management process - from the initial response through the rehabilitation process. Special attention is accorded to children, women and other vulnerable groups.
World Vision Lanka encourages a culture of performance, accountability and adherence to values and to this end, has in place several mechanisms to facilitate workforce feedback and complaints including a standard grievance policy. Staff are also encouraged to use the special mailbox to which any feedback or grievances could be sent.

The organization conducts an annual staff engagement survey among all staff globally where staff are encouraged to voice their sentiments about the organisation and how engaged they feel.

The survey is anonymous and attracted this year a global response of around 90% of staff while Sri Lanka had a response rate of 99%.

World Vision Lanka responds to any concerns raised through this survey in a regular dialogue between management and staff at all levels.

Additionally, the Integrity and Protection Hotline (Whistle blower) is available to all staff for direct feedback of any grievances.

As the natural environment is critical for sustaining life – providing air, water, food and shelter – good stewardship plays an important part in ensuring the sustained well-being of children, families and communities. We recognise the impacts that human activities can have on the natural environment and our planet’s climate; including our own activities as an organisation (air travel, energy and resource use, transportation, supply chain choices, etc.).

Over the last few years we have intentionally worked towards improving its environmental performance in an effort to reduce the organisation’s contribution to climate change and environmental degradation.

In 2010 we decided to track the carbon footprint of our operations in four selected areas - air travel, fuel consumption, electricity and paper use – which were identified as the most significant of our programmes.

In 2017 Oct we have installed a solar power plant in our head office and it generates 68,199 kWh while helping us avoid emission of 48 tons of carbon to the environment.
While advocacy is a core aspect of our programmes. Aligning to the Asia Pacific advocacy road map, World Vision Lanka focuses on social accountability, sustainable development goals (SDGs) and the campaign on ‘It Takes a Nation to End Physical and Sexual Violence against Children’.

Root causes of vulnerabilities affecting children, often have impacts directly related to lack of policy, poorly designed policy or poor policy implementation and service delivery. Therefore social accountability captures national-level policy advocacy and local-level advocacy to improve the service gaps or policy implementation gaps and Open Government Partnership (OGP) which holds the duty bearers accountable on the commitments. Under the SDGs, our prime focus is to hold the duty bearers accountable on the commitments. Under the SDGs, our prime focus is to hold the duty bearers accountable in achieving SDGs and positively influencing them to achieve the targets. In the year of reporting, 28 area programmes reported 33 local-level advocacy efforts. Three programs were able to perform the citizen voice and action (CVA) approach in health and nutrition, and education sectors to improve the service delivery. Nine programmes reported how they were able to establish or strengthen the Village Child Development Committees (VCDCs) through the child protection and advocacy approach (CPA). World Vision continued its efforts to support finalizing the policy for disable people of the Northern Province Coordination of Disability Associations (NPCOIDA). World Vision Lanka was able to support in developing a draft of the child protection policy for Sri Lanka, working closely with the National Child Protection Authority (NCPA) and the relevant line Ministry.

Overall, 91,697 children directly benefited through the influence of policy in terms of education, child protection, economic development, health and nutrition, and water and sanitation sectors. At national level, we worked as an active partner of the civil society organization forum (CSOF) of OGP and as a collective effort of CSOF, we were able to support in developing the second national action plan capturing 14 commitments and ensuring the inclusivity of public opinion.

Sri Lanka (a pathfinder and early adopting country on the global-level campaign of ending violence against children), World Vision Lanka worked hard mainly on the proactive measures through child protection and participation technical programmes to address the root causes of violence. These measures created an impact among the rural communities in changing their attitudes and violent patterns by bringing them to non-violent and positive parental-care approaches. However that was not the only impact. The technical programme also worked to ensure the protection for children in the society through social cohesive mechanisms, such as called VCDCs. In order to popularise the campaign and increase the supporter actions, we were able to use media and social media platforms, signature campaigns and pubic rallies/walks.

At national level, as for collaborative advocacy work - World Vision joined the National Partnership to End Violence against Children (NPEVAC) in Sri Lanka that was launched as a partnership between the Government, the UN agencies, international organizations, civil societies, faith groups, private sector, media, children and other key stakeholders. Further, we work with the National Action plan of Core Group (NACG) of South Asia’s Initiative to End Violence against Children (SAIEVAC) in order to lobby the Government on child protection issues and bring the legislative solutions to violence against children.

World Vision also continued to liaise with the Ministry of Sustainable Development and Wildlife of Sri Lanka on the country SDG engagement process. We mainly contributed towards SDG #1, #2, #4, #6 and #16 through our technical programs.

World Vision Lanka continued to empower the citizens to actively participate in the decision-making process of achieving social justice, governance and social accountability. This was done through our advocacy efforts to sustain the wellbeing of children in the country.
Independent Auditors’ report

To the Members of World Vision Lanka (Guarantee) Limited

Report on the audit of the Financial Statements

Opinion

We have audited the Financial Statements of World Vision Lanka (Guarantee) Limited, (the ‘Company’), which comprise the statement of financial position as at 30 September 2018 and the statement of comprehensive Income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of the Company as at 30 September 2018 and its Financial Performance and its Cash Flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Accounting Standards and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company’s financial reporting process.

Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SLAuSs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.

07 December 2018
Colombo
(all amounts in Sri Lanka Rupees)

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year ended 30 September</td>
<td></td>
</tr>
<tr>
<td>Operating Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incoming Resources</td>
<td>3</td>
<td>3,292,244,760</td>
</tr>
<tr>
<td>Operating Expenditure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Staff Cost</td>
<td>(527,925,767)</td>
<td>(498,025,643)</td>
</tr>
<tr>
<td>Other Direct Cost</td>
<td>(2,299,303,918)</td>
<td>(2,390,143,215)</td>
</tr>
<tr>
<td>Other Indirect Cost</td>
<td>(205,267,923)</td>
<td>(271,554,777)</td>
</tr>
<tr>
<td>Total Project Cost</td>
<td>(3,032,497,608)</td>
<td>(3,159,723,635)</td>
</tr>
<tr>
<td>Net Surplus of Operating Activities</td>
<td>259,747,152</td>
<td>206,871,435</td>
</tr>
<tr>
<td>Administrative Cost</td>
<td>(259,747,152)</td>
<td>(206,871,435)</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>-</td>
<td>(248,912)</td>
</tr>
<tr>
<td>Revenue Earned From Other Activities</td>
<td>5</td>
<td>88,847,351</td>
</tr>
<tr>
<td>Net Surplus Before Taxation</td>
<td></td>
<td>88,847,351</td>
</tr>
<tr>
<td>Income Tax Expenses</td>
<td>19.1</td>
<td>(1,055,340)</td>
</tr>
<tr>
<td>Net Surplus For the Year</td>
<td>87,792,011</td>
<td>129,087,899</td>
</tr>
</tbody>
</table>

OTHER COMPREHENSIVE INCOME

Loss due to Change in Assumptions on Defined Benefit Obligations | (7,629,864) | (2,670,115) |

Currency Translation Difference | (3,709) | 5,529 |

Total Other Comprehensive Loss for the Year | (7,633,573) | (2,664,586) |

Total Comprehensive Income for the Year | 80,158,438 | 126,423,313 |

I certify that these financial statements have been prepared in compliance with the requirements of the Companies Act, No. 07 of 2007.

Finance Director

The Board of Directors is responsible for these Financial Statements. Signed for and on behalf of the Company by: The accounting policies and notes on pages 132 through 137 form an integral part of the Financial Statements.

Director
07 December 2018
Colombo
Restricted funds  Designated funds  Unrestricted funds  Total

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as at 1 October 2016</td>
<td>121,630,830</td>
<td>411,202,659</td>
</tr>
<tr>
<td>Reclassification of balance</td>
<td>10,571,874</td>
<td>-</td>
</tr>
<tr>
<td>Balance as at 1 October 2016</td>
<td>132,202,704</td>
<td>400,630,785</td>
</tr>
<tr>
<td>Fund received during the year</td>
<td>3,434,594,987</td>
<td>-</td>
</tr>
<tr>
<td>Funds transferred to Statement of Comprehensive income</td>
<td>(3,366,595,070)</td>
<td>-</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other comprehensive loss for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to Unrestricted Fund</td>
<td>(863,890)</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to Designated Fund (Note 15)</td>
<td>-</td>
<td>(21,202,034)</td>
</tr>
<tr>
<td>Balance at 30 September 2017</td>
<td>199,338,731</td>
<td>21,202,034</td>
</tr>
<tr>
<td>Fund received during the year</td>
<td>3,231,021,003</td>
<td>-</td>
</tr>
<tr>
<td>Funds transferred to Statement of Comprehensive income</td>
<td>(3,292,244,760)</td>
<td>-</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>-</td>
<td>87,792,011</td>
</tr>
<tr>
<td>Other comprehensive loss for the year</td>
<td>-</td>
<td>(7,633,573)</td>
</tr>
<tr>
<td>Transfers to Unrestricted Fund</td>
<td>(2,856,611)</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to Designated Fund (Note 15)</td>
<td>-</td>
<td>(16,016,190)</td>
</tr>
<tr>
<td>Balance at 30 September 2018</td>
<td>135,258,363</td>
<td>37,218,224</td>
</tr>
</tbody>
</table>

The accounting policies and notes on pages 132 through 137 form an integral part of the Financial Statements.

Statement of Changes in Reserves

(all amounts in Sri Lanka Rupees)

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flows From / (Used in) Operating Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Surplus Before Taxation</td>
<td>88,847,351</td>
<td>133,066,365</td>
</tr>
<tr>
<td>Adjustments for</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>8</td>
<td>15,576,074</td>
</tr>
<tr>
<td>Provision for Gratuity</td>
<td>17</td>
<td>42,905,533</td>
</tr>
<tr>
<td>Profit on Sale of Property, Plant &amp; Equipment</td>
<td>5</td>
<td>(4,321,156)</td>
</tr>
<tr>
<td>Exchange difference on revaluation</td>
<td>(3,709)</td>
<td>5,529</td>
</tr>
<tr>
<td>Fund balance adjustments to incoming resources</td>
<td>(77,297,346)</td>
<td>67,999,117</td>
</tr>
<tr>
<td>Interest Income</td>
<td>5</td>
<td>(84,526,195)</td>
</tr>
<tr>
<td>Net Cash Flow (Used in)/Frombefore Working Capital Changes</td>
<td>(18,819,448)</td>
<td>123,265,267</td>
</tr>
<tr>
<td>(Increase)/ Decrease in Receivables</td>
<td>2,447,816</td>
<td>33,600,692</td>
</tr>
<tr>
<td>(Increase) /Decrease in Deposits and Prepayments</td>
<td>9,970,121</td>
<td>(4,262,116)</td>
</tr>
<tr>
<td>(Increase) /Decrease in Grant Receivable/Payable</td>
<td>274,379,996</td>
<td>(76,644,856)</td>
</tr>
<tr>
<td>Increase/ (Decrease) in Payables</td>
<td>132,568,766</td>
<td>43,837,601</td>
</tr>
<tr>
<td>Cash Generated from Operations</td>
<td>400,547,251</td>
<td>119,796,588</td>
</tr>
<tr>
<td>Payment of Taxes</td>
<td>(665,670)</td>
<td>(3,612,577)</td>
</tr>
<tr>
<td>Gratuity Paid</td>
<td>17</td>
<td>(16,867,997)</td>
</tr>
<tr>
<td>Net Cash from Operating Activities</td>
<td>383,013,584</td>
<td>96,179,982</td>
</tr>
<tr>
<td>Cash Flows From Investing Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from Sale of Property, Plant &amp; Equipment</td>
<td>4,321,156</td>
<td>63,238,292</td>
</tr>
<tr>
<td>Interest received</td>
<td>5</td>
<td>53,414,340</td>
</tr>
<tr>
<td>Investment in interest bearing instruments</td>
<td>-</td>
<td>(6,614,600)</td>
</tr>
<tr>
<td>Net Cash from Investing Activities</td>
<td>57,735,496</td>
<td>126,424,725</td>
</tr>
<tr>
<td>Net Increase in Cash and Cash Equivalents</td>
<td>440,749,080</td>
<td>223,210,854</td>
</tr>
<tr>
<td>Cash and Cash Equivalents at the Beginning of the Year</td>
<td>453,581,313</td>
<td>230,370,459</td>
</tr>
<tr>
<td>Cash and Cash Equivalents at the End of the Year</td>
<td>453,581,313</td>
<td></td>
</tr>
</tbody>
</table>

The accounting policies and notes on pages 132 through 137 form an integral part of the Financial Statements.
1. CORPORATE INFORMATION

1.1 General

World Vision Lanka (Guarantee) Limited (World Vision Lanka) was incorporated under section 21 of the Companies Act, No.17 of 1982 and re-registered under Companies Act No, 07 of 2007 as a company limited by guarantee.

The registered office is located at 619/8, Dr. Danister De Silva Mawatha, Colombo-09. The object of the World Vision Lanka is to help destitute, needy and orphan children including families and communities without discrimination of nationality, caste or creed and to undertake relief of those affected by natural calamities and during emergencies and to help the poor and needy to achieve self reliance.

World Vision Lanka is domiciled in Sri Lanka and is the local representation of World Vision International. Even though World Vision Sri Lanka is incorporated as a company, it has all the characteristics of a not for profit organization. Hence, it prepares financial statements in accordance with the statement of Recommended Practice for not for profit organization.

1.2 Principal Activities and Nature of Operations

The principal activity of World Vision Lanka focuses on four main sectors namely; economic development, education, health and nutrition and water and sanitation including the cross cutting areas, such as protection including child protection, environment, gender and peace building. To achieve these objectives, World Vision Sri Lanka carries out various projects located around various regions of Sri Lanka.

1.3 Date of Authorization for Issue

The Financial Statements of World Vision Lanka (Guarantee) Limited for the year ended 30 September 2018 were authorized for issue in accordance with a resolution of the Finance Committee on 07 December 2018.

2. BASIS OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

These financial statements have been prepared in accordance with the Sri Lanka Statement of Recommended Practice for Not-for-Profit Organisations issued by the Institute of Chartered Accountants of Sri Lanka.

2.2 CHANGES IN ACCOUNTING POLICIES

The accounting policies adopted are consistent with those of the previous financial year.

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.3.1 Taxation

As per the Inland Revenue Act No. 10 of 2006 and subsequent amendments there to, all Non Governmental Organisations are liable for tax on 3% of all grants received during the year and are taxable at 28% subject to certain specified exemptions.

Based on Sub Section (3) of Section 102 the Company is eligible to apply for remission of income tax payable provided that the Commissioner General of Inland Revenue is satisfied that the Company had utilised the grants received for activities specified in the Act qualifying for remission and such activities have been carried out in areas identified by the Government for such purpose. Accordingly, the Company has applied for remission in each year of assessment in which the Company became liable for the NGO tax.

The Company is also liable to income tax on interest and other income at rates specified by the Inland Revenue Department. The interest income on which income tax has been deducted at source by the financial institutions in which deposits have been made.

2.3.2 Cash and Cash Equivalents

For the purpose of the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held at call with banks and term deposits.

2.3.3 Foreign Currency Translation

(a) Functional currency and presentation currency

The financial statements are prepared and presented in Sri Lankan Rupees which is the functional and presentation currency of the Company.

(b) Translation in to presentation currency

All foreign exchange transactions are converted in to LKR at the rate of monthly average exchange rate prevailing in the month in which the transactions were effected.

<table>
<thead>
<tr>
<th>Currency</th>
<th>Closing Rate</th>
<th>Average Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>USD</td>
<td>162.16</td>
<td>154.84</td>
</tr>
</tbody>
</table>
2.3.4 Land and Buildings

Buildings are initially recorded at cost and stated at historical cost less depreciation. Land is not depreciated. Buildings are depreciated on a straight line basis to write-off the cost of the building to its residual value over its estimated useful life time. Useful life of the building is estimated to be 20 years. The elevator is included under building asset class and the useful life is estimated to be 10 years.

Plant and equipment

All plant and equipment are charged directly in to expenses as it is deemed that they are purchased directly or indirectly for the purpose of project activities.

2.3.5 Receivables

Receivables are carried at anticipated realizable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at the year end. Irrecoverable balances are written-off during the year in which they are identified.

2.3.6 Funds

(a) Unrestricted Funds

Unrestricted funds are those that are available for use by World Vision Lanka at the discretion of the Board, in furtherance of the general objectives and which are not designated for specific purpose.

Surplus funds, if applicable are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

Contributions received from the general public are recognized in the statement of comprehensive Income on a cash basis.

(b) Restricted Funds

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the statement of financial activities to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective fund accounts and included under accumulated fund in the balance sheet until such time as they are required.

Funds collected through a fund raising activity for any specific or defined purpose are also included under this category.

Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received such amount is recognized through receivables in the balance sheet.

The activities for which these restricted funds may and are being used are identified in the notes to the financial statements.

2.3.7 Provisions

Provisions are recognised when the Company has present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligations using the pre-tax rate that reflects current market assessment of the time value of money and risks specific to the obligations. The increase in the provision due to passage of time is recognised as interest expense.

2.3.8 Employee benefits

(a) Defined benefit obligations

Defined benefit plans define an amount of benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the statement of financial position in respect of defined benefit plans are the present value of the defined benefit obligation at the statement of financial position date less the fair value of plan assets if any, together with adjustments for unrecognised past service cost. The defined benefit obligation is calculated by the Company using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash flows using the interest rates of government bonds in the absence of mature market corporate bonds in Sri Lanka. The government bonds are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Past service costs are recognised immediately in income, unless the changes to the plan are conditional on the employees remaining in service for a specific period of time (the vesting period). In this case, the past service costs are amortised on a straight-line basis over the vesting period.

(b) Defined contribution plans

All employees are members of the Employees' Provident Fund and Employees' Trust Fund, to which the Company contributes 15% and 3% of gross employee emoluments to EPF and ETF respectively.

Defined contribution plans – Employees' Provident Fund and Employees' Trust Fund

All employees are eligible for Employees' Provident Fund and Employees' Trust Fund contributions in line with the prevalent statutes and regulations. The council contributes 15% and 3% of gross employee emoluments to EPF and ETF respectively.
(c) Short term employee benefits

Wages, salaries, paid annual leave and sick leave, bonuses and non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the Company.

2.3.9 Income Recognition

(a) Incoming Resources

Income realized from restricted funds is recognized in the Statement of Comprehensive Income only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that is expected to compensate has been incurred and charged to the Statement of Comprehensive Income. Unutilised funds are carried forward as such in the balance sheet.

Gifts and donations received in kind are recognised at valuation at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purposes of the Project at the point of such sale.

All other income is recognised when the Company is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund raising activities and donations.

Grants are recognised in the financial statements at their fair value. When the grant relates to an expense it is recognised as income over the period necessary to match it with the costs, which it is intended to compensate for on a systematic basis.

(b) Revenue

Interest earned is recognised on an accrual basis.

Net gains and losses on the disposal of property, plant and equipment and other non current assets, including investments, are recognised in the Statement of Comprehensive Income after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

Other income is recognised on an accrual basis.

2.3.10 Expenditure Recognition

Expenses in carrying out projects and other activities of World Vision Lanka are recognised in the statement of comprehensive income during the period in which they are incurred. Other expenses incurred in administration, restoring and maintaining of property, plant and equipment are accounted for on an accrual basis and charged to the statement of comprehensive income.

2.3.11 Deferred Income / Expenses

Where funds earmarked for projects are not fully utilised at the date of the Statement of Financial Position, such amounts are carried forward as deferred income.

Where expenses of projects exceed earmarked funds received and it is certain that donors will reimburse these expenses, such amounts at balance sheet date are carried forward as deferred expenses.

2.3.12 Income Tax Expense

Income tax is provided in accordance with the provisions of the Inland Revenue Act No. 10 of 2006,on the profits earned by World Vision Lanka (Guarantee) Limited and in terms of section 96A; and is based on the elements of income and expenditure reflected in the Statement of Comprehensive income and on the elements of grants received, subject to exceptions.

2.4 Critical Accounting Estimates and Judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are outlined below:

(b) Defined benefit plan – Gratuity

The present value of the defined benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) for defined benefit obligations include the discount rate, future salary increment rate, mortality level, withdrawal and disability rates and retirement age. Any changes in these assumptions will impact the carrying amount of defined benefit obligations.

The Company determines the appropriate discount rate at the end of each year. This is the interest rate that is used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the Company considers the interest rates of government treasury bonds and the existing and expected inflation rates.

Other key assumptions for pension obligations are based in part on current market conditions.
6. Operating activities

The following items have been charged in arriving at net surplus:

<table>
<thead>
<tr>
<th>Item</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project expenses (excluding staff cost)</td>
<td>2,466,232,760</td>
<td>2,390,143,215</td>
</tr>
<tr>
<td>Employee benefits (Note 6.1)</td>
<td>815,175,115</td>
<td>741,805,891</td>
</tr>
<tr>
<td>Audit fee and related expenses</td>
<td>1,200,000</td>
<td>1,500,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,282,607,875</strong></td>
<td><strong>3,133,449,106</strong></td>
</tr>
</tbody>
</table>

6.1. Staff cost

<table>
<thead>
<tr>
<th>Item</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>645,340,508</td>
<td>596,700,487</td>
</tr>
<tr>
<td>Defined contribution plan</td>
<td>126,929,074</td>
<td>105,421,657</td>
</tr>
<tr>
<td>Defined benefit obligation (Note 17)</td>
<td>42,905,533</td>
<td>39,683,747</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>815,175,115</strong></td>
<td><strong>741,805,891</strong></td>
</tr>
</tbody>
</table>

The average monthly number of employees in 2018 was 511 (2017 - 525) all of whom were full time employees.
## Project Activity Summary

<table>
<thead>
<tr>
<th>Project Activity</th>
<th>Transferred from Restricted Fund</th>
<th>Country of Funding</th>
<th>Organization Amount</th>
<th>Direct Staff</th>
<th>Other direct</th>
<th>Other indirect</th>
<th>Total</th>
<th>Surplus/(deficit) on project</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education and Life Skills</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>60,322,813</td>
<td>Sri Lanka</td>
<td>46,986</td>
<td>12,336</td>
<td>1,993</td>
<td>60,322,813</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>141,022</td>
<td>Sri Lanka</td>
<td>60,005</td>
<td>46,416</td>
<td>3,107</td>
<td>141,022</td>
<td></td>
</tr>
<tr>
<td><strong>Health and Nutrition</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>11,965,164</td>
<td>Germany</td>
<td>1,068,719</td>
<td>6,896,436</td>
<td>4,801,993</td>
<td>11,965,164</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>2,189,823</td>
<td>Sri Lanka</td>
<td>1,018,404</td>
<td>1,171,419</td>
<td>1,806,005</td>
<td>2,189,823</td>
<td></td>
</tr>
<tr>
<td><strong>Water and Sanitation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>411,280,628</td>
<td>Refer note below</td>
<td>40,736,490</td>
<td>351,823,268</td>
<td>18,719,370</td>
<td>411,280,628</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>48,170,463</td>
<td>Sri Lanka</td>
<td>2,518,179</td>
<td>45,398,567</td>
<td>253,717</td>
<td>48,170,463</td>
<td></td>
</tr>
<tr>
<td><strong>Economic Development</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>159,298,732</td>
<td>Sri Lanka</td>
<td>29,841,572</td>
<td>120,201,477</td>
<td>9,255,683</td>
<td>159,298,732</td>
<td></td>
</tr>
<tr>
<td><strong>Emergency Response, Disaster Mitigation, Agriculture and Food Security</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>65,469,361</td>
<td>Korea and Germany</td>
<td>6,940,641</td>
<td>56,947,332</td>
<td>1,581,388</td>
<td>65,469,361</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>34,970,636</td>
<td>Sri Lanka</td>
<td>2,445,659</td>
<td>31,885,170</td>
<td>639,807</td>
<td>34,970,636</td>
<td></td>
</tr>
<tr>
<td><strong>Child Protection, Community Engagement for Child Wellbeing and Child Sponsorship</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>47,908,456</td>
<td>Korea and Germany</td>
<td>9,250,048</td>
<td>35,580,273</td>
<td>3,078,135</td>
<td>47,908,456</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>4,407,596</td>
<td>Sri Lanka</td>
<td>16,230,104</td>
<td>141,485,782</td>
<td>5,679,748</td>
<td>4,407,596</td>
<td></td>
</tr>
<tr>
<td><strong>Capacity Building of Partner Organisations, Networking and Peace Building</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Funding</td>
<td></td>
<td>47,908,456</td>
<td>Korea and Germany</td>
<td>9,250,048</td>
<td>35,580,273</td>
<td>3,078,135</td>
<td>47,908,456</td>
<td></td>
</tr>
<tr>
<td>Local Funding</td>
<td></td>
<td>4,407,596</td>
<td>Sri Lanka</td>
<td>16,230,104</td>
<td>141,485,782</td>
<td>5,679,748</td>
<td>4,407,596</td>
<td></td>
</tr>
<tr>
<td><strong>Total Project Funding/Cost</strong></td>
<td></td>
<td>3,032,497,608</td>
<td></td>
<td>527,925,767</td>
<td>2,299,303,918</td>
<td>205,267,923</td>
<td>3,032,497,608</td>
<td></td>
</tr>
</tbody>
</table>
### Project Expenditure by Country for World Vision International Funding

<table>
<thead>
<tr>
<th>Country of Funding</th>
<th>Direct Staff Cost</th>
<th>Other Direct Cost</th>
<th>Indirect cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>114,552,871</td>
<td>449,514,670</td>
<td>33,982,700</td>
<td>598,050,241</td>
</tr>
<tr>
<td>Canada</td>
<td>66,148,895</td>
<td>175,769,847</td>
<td>21,598,135</td>
<td>263,516,877</td>
</tr>
<tr>
<td>Finland</td>
<td>5,630,329</td>
<td>48,935,651</td>
<td>7,859,018</td>
<td>62,424,998</td>
</tr>
<tr>
<td>Hongkong</td>
<td>29,330,794</td>
<td>206,035,374</td>
<td>17,831,703</td>
<td>263,197,871</td>
</tr>
<tr>
<td>Japan</td>
<td>9,228,330</td>
<td>17,656,687</td>
<td>3,298,797</td>
<td>30,183,184</td>
</tr>
<tr>
<td>Malaysia</td>
<td>10,817,279</td>
<td>32,065,479</td>
<td>3,347,498</td>
<td>46,230,256</td>
</tr>
<tr>
<td>Taiwan</td>
<td>33,199,744</td>
<td>121,337,591</td>
<td>14,692,631</td>
<td>169,225,966</td>
</tr>
<tr>
<td>USA</td>
<td>79,554,014</td>
<td>468,504,867</td>
<td>36,729,168</td>
<td>545,888,049</td>
</tr>
<tr>
<td>Korea</td>
<td>34,035,527</td>
<td>112,741,078</td>
<td>154,025,269</td>
<td>400,801,864</td>
</tr>
<tr>
<td>Multiple funding</td>
<td>75,811,296</td>
<td>339,341,929</td>
<td>450,731,475</td>
<td>765,884,690</td>
</tr>
<tr>
<td>Total</td>
<td>468,309,079</td>
<td>1,966,903,173</td>
<td>187,166,572</td>
<td>2,622,378,824</td>
</tr>
</tbody>
</table>

### 8. Land and buildings

#### B.1 Gross Carrying Amounts

<table>
<thead>
<tr>
<th>At Cost</th>
<th>Balance as at 01 October 2017</th>
<th>Additions</th>
<th>Disposals</th>
<th>Balance as at 30 September 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>73,704,300</td>
<td>Nil</td>
<td>Nil</td>
<td>73,704,300</td>
</tr>
<tr>
<td>Building / Elevator</td>
<td>268,069,962</td>
<td>Nil</td>
<td>Nil</td>
<td>268,069,962</td>
</tr>
<tr>
<td>Total Gross Carrying Amount</td>
<td>341,774,262</td>
<td></td>
<td></td>
<td>341,774,262</td>
</tr>
</tbody>
</table>

#### B.2 Accumulated Depreciation

<table>
<thead>
<tr>
<th>At Cost</th>
<th>Balance as at 01 October 2017</th>
<th>Charge for the Year</th>
<th>Disposals</th>
<th>Balance as at 30 September 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building / Elevator</td>
<td>30,472,817</td>
<td>15,576,074</td>
<td>Nil</td>
<td>46,048,891</td>
</tr>
<tr>
<td>Total Depreciation</td>
<td>30,472,817</td>
<td>15,576,074</td>
<td>Nil</td>
<td>46,048,891</td>
</tr>
</tbody>
</table>

#### B.3 Net book values

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>73,704,300</td>
<td>73,704,300</td>
</tr>
<tr>
<td>Building / Elevator</td>
<td>222,021,071</td>
<td>237,597,145</td>
</tr>
<tr>
<td>Total Net Book Value</td>
<td>295,725,371</td>
<td>311,301,445</td>
</tr>
</tbody>
</table>

### 8.4 Project Assets not included in Statement of Financial Position Stated at Historical Cost

<table>
<thead>
<tr>
<th>Item</th>
<th>*As at 1/10/2017</th>
<th>Additions</th>
<th>Disposals</th>
<th>As at 30/09/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicles</td>
<td>451,460,000</td>
<td>Nil</td>
<td>(3,368,850)</td>
<td>419,296,150</td>
</tr>
<tr>
<td>Motorbikes</td>
<td>11,089,317</td>
<td>2,782,790</td>
<td>(35,000)</td>
<td>12,174,047</td>
</tr>
<tr>
<td>Trailer and Bowser</td>
<td>20,700,350</td>
<td>Nil</td>
<td>(36,000)</td>
<td>20,664,350</td>
</tr>
<tr>
<td>Grand Total</td>
<td>483,249,687</td>
<td>2,782,790</td>
<td>(3,439,850)</td>
<td>452,134,547</td>
</tr>
</tbody>
</table>

* The Company has sold Project Assets amounting Rs. 30,458,080/- in August 2017 and recorded in the financial statements for the year ended 30 September 2017. This has not been updated in the above note of the previous year. Hence, the opening balances of the above note have been adjusted accordingly.

### 8.5 The useful lives of the assets are estimated as follows:

#### B.1

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>20 Years</td>
<td>20 Years</td>
</tr>
<tr>
<td>Elevator</td>
<td>10 Years</td>
<td>10 Years</td>
</tr>
</tbody>
</table>

### 9. Investments

Investments mainly consist of fixed deposits. The fixed deposits are with National Development Bank.

<table>
<thead>
<tr>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Deposits</td>
<td>250,000,000</td>
</tr>
<tr>
<td>Total</td>
<td>250,000,000</td>
</tr>
</tbody>
</table>

The above deposits are held for the purpose of payment of staff gratuity and repatriation allowance. The average interest rate of these deposits denominated in LKR is 11%.

### 10. Receivables

<table>
<thead>
<tr>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advances</td>
<td>6,126,614</td>
</tr>
<tr>
<td>Interest receivable</td>
<td>33,541,179</td>
</tr>
<tr>
<td>Receivable from related party</td>
<td>743,202</td>
</tr>
<tr>
<td>Other receivables</td>
<td>8,381,869</td>
</tr>
<tr>
<td>Total</td>
<td>48,792,864</td>
</tr>
</tbody>
</table>

### 11. Deposits and prepayments

<table>
<thead>
<tr>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits</td>
<td>2,152,750</td>
</tr>
<tr>
<td>Pre - Payments</td>
<td>12,655,141</td>
</tr>
<tr>
<td>Total</td>
<td>14,807,891</td>
</tr>
</tbody>
</table>
12. Grant Receivable / Payable

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund received from restricted sources</td>
<td>2,989,258,922</td>
<td>2,560,181,843</td>
</tr>
<tr>
<td>Less: Program expenses</td>
<td>(2,963,703,242)</td>
<td>(2,809,006,159)</td>
</tr>
<tr>
<td>Grant (receivable) / payable amount</td>
<td>25,555,680</td>
<td>(248,824,316)</td>
</tr>
</tbody>
</table>

This represents under expenses incurred over restricted sources, which is payable to World Vision International.

13. Unrestricted funds

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at beginning of the year</td>
<td>506,715,955</td>
<td>411,202,659</td>
</tr>
<tr>
<td>Restatement adjustment</td>
<td>-</td>
<td>10,571,874</td>
</tr>
<tr>
<td>Unrestricted surplus in operating activities</td>
<td>87,792,011</td>
<td>129,093,438</td>
</tr>
<tr>
<td>Unrestricted surplus/(Deficit) in Other comprehensive income (Note 17)</td>
<td>(7,633,573)</td>
<td>(2,670,114)</td>
</tr>
<tr>
<td>Transfer (to) / from restricted fund</td>
<td>2,856,611</td>
<td>863,900</td>
</tr>
<tr>
<td>Transfers to designated fund</td>
<td>(16,016,190)</td>
<td>(21,202,034)</td>
</tr>
<tr>
<td>Balance at end of the year</td>
<td>573,714,814</td>
<td>506,715,955</td>
</tr>
</tbody>
</table>

14. Restricted funds

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at beginning of the year</td>
<td>199,338,731</td>
<td>121,630,830</td>
</tr>
<tr>
<td>Restatement adjustment</td>
<td>-</td>
<td>10,571,874</td>
</tr>
<tr>
<td>Funds received / receivable during the year</td>
<td>3,231,021,003</td>
<td>3,434,594,987</td>
</tr>
<tr>
<td>Transfer to statement of comprehensive income</td>
<td>(3,292,244,760)</td>
<td>(3,366,595,070)</td>
</tr>
<tr>
<td>Transfer (to) / from unrestricted fund</td>
<td>(2,856,611)</td>
<td>(863,890)</td>
</tr>
<tr>
<td>Restricted (deficit) / surplus in operating activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance at end of the year</td>
<td>135,258,363</td>
<td>199,338,731</td>
</tr>
</tbody>
</table>

15. Designated funds

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as at beginning of year</td>
<td>21,202,034</td>
<td>-</td>
</tr>
<tr>
<td>Additional funds received during the year transferred from unrestricted funds</td>
<td>16,016,190</td>
<td>21,202,034</td>
</tr>
<tr>
<td>Transfer to Statement of Financial Activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance as at year end</td>
<td>37,218,224</td>
<td>21,202,034</td>
</tr>
<tr>
<td>Designated for: Building maintenance</td>
<td>37,218,224</td>
<td>21,202,034</td>
</tr>
<tr>
<td>Balance at end of the year</td>
<td>37,218,224</td>
<td>21,202,034</td>
</tr>
<tr>
<td>Name of Donor Organisation</td>
<td>Project Description</td>
<td>Opening Balance</td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Amabagamuwa Community &amp; Plantation Companies</td>
<td>Amabagamuwa AP</td>
<td>362,672</td>
</tr>
<tr>
<td>Community contributions of Kandy Area program</td>
<td>Kandy AP</td>
<td>360,034</td>
</tr>
<tr>
<td>UNICEF</td>
<td>Provision of sanitation facilities</td>
<td>61,489</td>
</tr>
<tr>
<td>Federation of Handicap International</td>
<td>Start Fund Cash based</td>
<td>-</td>
</tr>
<tr>
<td>UNICEF</td>
<td>Provide South West Monsoon Response - UNICEF</td>
<td>22,734,037</td>
</tr>
<tr>
<td>ASWMM-IOM</td>
<td>ASWMM-IOM</td>
<td>-</td>
</tr>
<tr>
<td>Rain Water harvesting in Welikanda</td>
<td>Rain Water harvesting in Welikanda</td>
<td>2,731,489</td>
</tr>
<tr>
<td>UNICEF</td>
<td>ASWMM Local Donations</td>
<td>45,000</td>
</tr>
<tr>
<td>Kiwatt Embassy</td>
<td>Promote mushroom farming for improved livelihood</td>
<td>5,314,600</td>
</tr>
<tr>
<td>HSBC</td>
<td>Gipusalla WASH project</td>
<td>-</td>
</tr>
<tr>
<td>UNOPS</td>
<td>Scaling Up Nutrition Pooled Fund</td>
<td>-</td>
</tr>
<tr>
<td>Kohuwala Paiga water Society &amp; Telapala Ranthuru/Praja Balamandala</td>
<td>GIK ECCC and WASH project</td>
<td>-</td>
</tr>
<tr>
<td>Community Contributions of Kalpitiya North</td>
<td>Kalpitiya North AP Livelihood Enterprise Development</td>
<td>-</td>
</tr>
<tr>
<td>U N Childrens Fund</td>
<td>Adolescent Kit-ASWMM Response - UNICEF</td>
<td>-</td>
</tr>
<tr>
<td>Save the Children International</td>
<td>Stanford - Southwest Assistance Weather Response - May 2018</td>
<td>-</td>
</tr>
<tr>
<td>Globalgiving Foundation inc</td>
<td>Provision of water to 40 families in Kalpitiya north AP</td>
<td>-</td>
</tr>
<tr>
<td>KRP Prathithya Sahika Rent Return</td>
<td>Koralapitiya CSSP</td>
<td>-</td>
</tr>
<tr>
<td>U N Childrens Fund</td>
<td>Psychosocial program (Child Friendly Spaces)</td>
<td>-</td>
</tr>
<tr>
<td>Globalgiving Foundation inc</td>
<td>Chagalanka Jaffna - School uplifting program</td>
<td>-</td>
</tr>
</tbody>
</table>

**Notes to the Financial Statements**

<table>
<thead>
<tr>
<th>Name of Donor Organisation</th>
<th>Project Description</th>
<th>Opening Balance</th>
<th>Fund Received During the Year</th>
<th>Project Expenses</th>
<th>Transfer (to/from Unrestricted)</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Keels Foundation</td>
<td>Morawewa Assessment Farmers &amp; Buyers Event</td>
<td>-</td>
<td>429,013</td>
<td>-</td>
<td>-</td>
<td>429,013</td>
</tr>
<tr>
<td>Bharti Airtel Lanka</td>
<td>Internet Safety Campaign</td>
<td>-</td>
<td>3,272,000</td>
<td>280,070</td>
<td>-</td>
<td>2,991,930</td>
</tr>
<tr>
<td>Community Contributions</td>
<td>Livestock Initiative for Transformation (LIFT 3)</td>
<td>-</td>
<td>1,920,000</td>
<td>-</td>
<td>-</td>
<td>1,920,000</td>
</tr>
<tr>
<td>Long Term Liabilities Credit Balance Taken as Income</td>
<td>Long Term liabilities Credit Balance Taken as Income</td>
<td>-</td>
<td>6,004,639</td>
<td>-</td>
<td>(6,004,639)</td>
<td>-</td>
</tr>
<tr>
<td>Vehicle Repayments by Tilco South AP</td>
<td>Vehicle Repayments by Tilco South AP</td>
<td>-</td>
<td>2,350,560</td>
<td>-</td>
<td>(2,350,560)</td>
<td>-</td>
</tr>
<tr>
<td>MF Charitable Foundation</td>
<td>Community awareness and maximise the use facilities of MF center</td>
<td>-</td>
<td>1,400,000</td>
<td>312,067</td>
<td>1,087,933</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>Man IAR (ADP)</td>
<td>-</td>
<td>-</td>
<td>931,849</td>
<td>931,849</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>North U Returnee Education &amp; Health</td>
<td>-</td>
<td>-</td>
<td>59,127</td>
<td>59,127</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>BuildRefocus Disadvic phon</td>
<td>-</td>
<td>320,338</td>
<td>320,338</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>Building Evidence-Bacon</td>
<td>-</td>
<td>190,131</td>
<td>190,131</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>Early Childhood Care &amp; Development 4F</td>
<td>-</td>
<td>1,697,790</td>
<td>1,697,790</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>All-India Reconciliation &amp; Development</td>
<td>-</td>
<td>1,347,013</td>
<td>1,347,013</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>Support For Education Needs</td>
<td>-</td>
<td>(282,411)</td>
<td>(282,411)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>World Vision Lanka (Guarantee) Limited</td>
<td>Child sponsorship where are they now study</td>
<td>-</td>
<td>120,091</td>
<td>120,091</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contribution from Partners</td>
<td>Friends Projects</td>
<td>731,925</td>
<td>1,280,000</td>
<td>-</td>
<td>-</td>
<td>860,725</td>
</tr>
<tr>
<td>Tamil Christian Church of Victoria</td>
<td>Medical Support for removal of shoplifters</td>
<td>-</td>
<td>244,900</td>
<td>-</td>
<td>-</td>
<td>244,900</td>
</tr>
<tr>
<td>Others (Non-Refundable Deposit, Vehicle Tender deposit)</td>
<td>Mini Projects</td>
<td>15,781,972</td>
<td>929,861</td>
<td>(10,068)</td>
<td>(399,145)</td>
<td>13,322,756</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>199,338,733</td>
<td>3,231,021,003</td>
<td>3,292,244,760</td>
<td>(2,856,611)</td>
<td>135,258,365</td>
</tr>
</tbody>
</table>
17. Defined benefit obligations

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at beginning of the year</td>
<td>235,702,769</td>
<td>212,746,789</td>
</tr>
<tr>
<td>Current Service Cost</td>
<td>23,256,900</td>
<td>22,000,001</td>
</tr>
<tr>
<td>Interest Cost</td>
<td>19,648,633</td>
<td>17,683,746</td>
</tr>
<tr>
<td>Losses/(gains) due to change in gratuity assumptions</td>
<td>(7,629,864)</td>
<td>2,670,115</td>
</tr>
<tr>
<td>Payment made during the year</td>
<td>(1,867,997)</td>
<td>(19,397,882)</td>
</tr>
<tr>
<td>Balance at the end of the year</td>
<td>254,110,441</td>
<td>235,702,769</td>
</tr>
</tbody>
</table>

This obligation which is externally funded is based on the formula method prescribed by Institute of Chartered Accountants of Sri Lanka, specified in Sri Lanka Financial Reporting Standards No.19 "Employee Benefits". The principal assumptions used for this purpose are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate per annum</td>
<td>9.00%</td>
<td>9.08%</td>
</tr>
<tr>
<td>Annual salary increment rate</td>
<td>8.75%</td>
<td>9.00%</td>
</tr>
<tr>
<td>Retirement age</td>
<td>57 years</td>
<td>57 years</td>
</tr>
</tbody>
</table>

All staff recruited since 4th May 2017, the retirement age would be 55 years.


<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued expenses</td>
<td>394,029,220</td>
<td>236,637,770</td>
</tr>
<tr>
<td>Retention (a)</td>
<td>18,222,990</td>
<td>27,050,434</td>
</tr>
<tr>
<td>Loyalty provision</td>
<td>36,623,124</td>
<td>41,477,860</td>
</tr>
<tr>
<td>Payable to related party</td>
<td>-</td>
<td>1,140,504</td>
</tr>
<tr>
<td></td>
<td>448,875,334</td>
<td>316,306,568</td>
</tr>
</tbody>
</table>

(a) Retention represents 5% on contract value in respect of all the constructions completed and held for a period of 6 months subsequent to completion.

19. Income Tax

19.1 Current Income Tax

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Income Tax Charge</td>
<td>1,055,340</td>
<td>3,729,554</td>
</tr>
<tr>
<td>Income Tax Expense Reported in the Income Statement</td>
<td>1,055,340</td>
<td>3,729,554</td>
</tr>
</tbody>
</table>

20. Cash and Cash Equivalents in the Cash Flow Statement

20.1 Favorable Cash & Cash Equivalents

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at Bank</td>
<td>132,402,935</td>
<td>150,138,639</td>
</tr>
<tr>
<td>Short Term Deposits</td>
<td>915,666,559</td>
<td>545,049,351</td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>185,504</td>
<td>710,316</td>
</tr>
<tr>
<td></td>
<td>1,048,254,998</td>
<td>695,898,306</td>
</tr>
</tbody>
</table>

20.2 Unfavorable Cash & Cash Equivalents

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at Bank</td>
<td>(153,924,915)</td>
<td>(242,316,993)</td>
</tr>
<tr>
<td></td>
<td>894,330,393</td>
<td>453,581,313</td>
</tr>
</tbody>
</table>
21. Contingent Liabilities
The Company had applied for remission of NGO tax from the Commissioner General of Inland Revenue under Section 102(3) of the Inland Revenue Act, No. 10 of 2006 (subsequently amended by Amendment Act, No. 10 of 2007) on basis that the operational activities engaged in are in relation to:

a) rehabilitation and the provision of infrastructure facilities and livelihood support to displaced persons in any area identified by the Government for the purposes of such rehabilitation and provision; or

b) any other activity approved by the Minister as being of humanitarian in nature, taking into consideration the nature and gravity of any disaster and the magnitude of relief required to be provided.

The Company has obtained remissions up to year of assessment 2012/2013 and has applied for remission in respect of the years of Assessments 2013/2014 to 2017/2018 amounting to Rs. 154,746,285/- and are awaiting approval from the Inland Revenue Department.

In the event the remission granted by the Inland Revenue Department is less than the remission estimated and applied for in respect of the year of assessment 2013/2014 to 2017/2018 an additional tax liability would arise to the Company.

22. Commitments

Capital commitments
There were no material capital commitments outstanding at the balance sheet date.

Financial commitments
There were no material financial commitments outstanding at the balance sheet date.

23. Related Party Disclosures

23.1 Transactions with Key Management Personnel of the Company

The company represents World Vision International locally, and receives funding from World Vision International and its offices in various countries. The directors of the company during the financial year were:

- Mr. Jan De Waal Resigned on 30 October 2017
- Mr. Nobert Hsu Appointed on 01 November 2017 and Resigned 30 September 2018
- Dr. Dhanan Senathirajah Resigned on 19 December 2017
- Rt.Rev. Dhiloraj Canagasabey
- Mr. Ravi Algama Resigned on 19 December 2017
- Ms. Felicia Adhihetty
- Brigadier Rizvy Zacky
- Ms. Suzette De Alwis Resigned on 19 December 2017
- Mr. Ramesh Schaffer Resigned on 19 December 2017
- Ms. Anusha Alles Appointed on 28 March 2018
- Mr. Ramesh Moraes Appointed on 21 May 2018
- Ms. Ariaranee Granathasan Appointed on 05 March 2018
- Mr. Rajan Asirwathan Appointed on 02 August 2018

The directors Dr. Dhanan Senathirajah and Ms. Felicia Adhihetty are also directors of Vision Fund Lanka Limited. The directors were not directly or indirectly involved in any contracts with the Company during the year ended 30 September 2018. The balances arising from transactions with Vision Fund Lanka Limited are as follows:

<table>
<thead>
<tr>
<th>Nature of transactions</th>
<th>Amount paid/ (received)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner Contribution for Economic sector activities (through Vision Fund International)</td>
<td>72,420,504</td>
</tr>
<tr>
<td>GC Email System fee reimbursement</td>
<td>(743,202)</td>
</tr>
</tbody>
</table>

23.2 Outstanding balances arising from transactions with related parties.

<table>
<thead>
<tr>
<th>Nature of transaction</th>
<th>Amount due (to) / from Vision Fund Lanka Ltd - Balance as at 30 September</th>
<th>Amount due (to) / from Vision Fund International - Balance as at 30 September</th>
<th>Amount due from World Vision International as at 30 September (Note 12)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>743,202</td>
<td>570,620</td>
<td>(25,555,680)</td>
</tr>
<tr>
<td>2017</td>
<td>570,620</td>
<td>(11,140,504)</td>
<td>248,824,316</td>
</tr>
</tbody>
</table>
c) Key management compensation

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short term employee benefits</td>
<td>13,083,840</td>
<td>12,744,000</td>
</tr>
</tbody>
</table>

24. Comparative Information

The presentation and classification of following in the Financial Statements are amended to ensure comparability with the current year.

<table>
<thead>
<tr>
<th>Statement of Financial Position</th>
<th>As Reported Previously as at 30.09.2017</th>
<th>Increase / (Decrease)</th>
<th>As Reported Currently as at 30.09.2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impact on Current Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remission receivable</td>
<td>127,726,918</td>
<td>(127,726,918)</td>
<td></td>
</tr>
<tr>
<td>Impact on Current Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income tax liabilities</td>
<td>157,074,772</td>
<td>(127,726,918)</td>
<td>29,347,854</td>
</tr>
</tbody>
</table>

25. Events Occurring After the Reporting Date

There have been no material events occurring after the reported date that require adjustments to or disclosure in the Financial Statements.
Our Global Presence

a family gets water…
a hungry child is fed …
a family receives the tools to overcome poverty.

Every 60 seconds
we reach 3 new schools
and 8,640 new people
with clean water

Every day
for Every child
you help, 4 more children benefit, too.

Our Core Values

We are Christian
We are committed to the poor
We value people
We are stewards
We are partners
We are responsive

99 countries
40,000 staff
**Name of the Company:**
World Vision Lanka (Gte) Limited

**Legal Form:**
1. Incorporated as a Company limited by guarantee under the Companies Act No: 07 of 2007
   Registration No: GA 16.
2. Registered as a Voluntary Social Services/Non-Governmental Organization under Voluntary Social Services Organizations
   Act No: 31 of 1980
   Registration No: FL 46901.

**Registered Address**
619/8 Dr Danister De Silva Mawatha,
Colombo 9.
Tel: 94 (11) 269 1233
Fax: 94 (11) 269 7577
Web: www.worldvision.lk
FB: www.facebook.com/WVLanka

**Auditors**
Ernst & Young
201, De Saram Place,
Colombo 10.

**Company Secretary**
Corporate Management Services (Pte) Ltd
6th floor, Vision House, Galle Road,
Colombo 4

**Bankers**
Standard Chartered Bank
Commercial Bank
People’s Bank

**Hatton National Bank**
**Seylan Bank**
**National Development Bank**

**Funding Partners**
World Vision Australia
World Vision Canada
World Vision Finland
World Vision Germany
World Vision Hong Kong
World Vision Japan
World Vision Korea
World Vision Malaysia
World Vision Singapore
World Vision Taiwan
World Vision UK
World Vision US

**Department of Foreign Affairs and Trade (DFAT) Australia**
**European Union (EU)**
**The German Federal Ministry for Economic Cooperation and Development (BMZ)**
**Korea International Cooperation Agency (KOICA)**

**Corporate Partners**
HSBC (EDPL)
MAS Active Trading Pvt. Ltd
Ford Global Giving
Mast Cares Brandix Lanka
John Keells Foundation.
Rotary Club

**Multilateral Partners:**
UN Global Compact (UNGC)
Unicef
Oxfam and Save the Children international.