

# *BBK PARTNERSHIP*

Chartered Accountants

## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) COLOMBO - 06.

### AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019.

## INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Noolaham Foundation (Company Limited by Guarantee)

### Report on the Financial Statements

We have audited the accompanying financial statements of Noolaham Foundation which comprise the statement of financial position as at December 31, 2019, the statements of comprehensive income, changes in equity and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards for Small and Medium - Sized Entities (SLFRS for SMEs). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Scope of Audit and Basis of Opinion

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

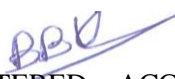
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

### Opinion

In our opinion, so far as appears from our examination, the Company maintained proper accounting records for the year ended December 31, 2019 and the financial statements give a true and fair view of the financial position of the Company as at December 31, 2019 and of its financial performance and cash flow for the year then ended in accordance with Sri Lanka Accounting Standards for Small and Medium - Sized Entities (SLFRS for SMEs).

### Report on Other Legal and Regulatory Requirements

These financial statements also comply with the requirement of Section 151(2) of the Companies Act No. 07 of 2007.

  
CHARTERED ACCOUNTANT  
VAVUNIYA,  
23<sup>RD</sup> SEPTEMBER 2021  
RM



**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)**

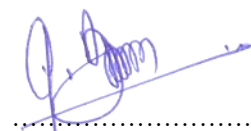
No.07, 57th Lane, Colombo - 06

**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019.**

	Note	31.12.2019 Rs.	31.12.2018 Rs.
<b>ASSETS</b>			
Non Current Assets			
Property, Plant and Equipment	3	1,213,975.00	614,035.00
Total Non Current Assets		1,213,975.00	614,035.00
Current Assets			
Rent in Advance		150,000.00	150,000.00
Cash and Cash Equivalents	4	2,524,313.12	123,608.66
Total Current Assets		2,674,313.12	273,608.66
Total Assets		3,888,288.12	887,643.66
<b>FUNDS AND LIABILITIES</b>			
Funds			
Accumulated Funds	5	1,589,049.12	477,683.66
Restricted Funds		2,229,239.00	364,960.00
Total Funds		3,818,288.12	842,643.66
Current Liabilities			
Accrued Expenses	6	70,000.00	45,000.00
Total Current Liabilities		70,000.00	45,000.00
Total Funds and Liabilities		3,888,288.12	887,643.66

The Accounting Policies and Notes form an integral part of these financial statements.

The Financial Statements are in compliance with the requirements of the Companies Act No.07 of 2007

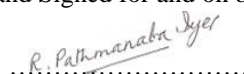


Finance Officer

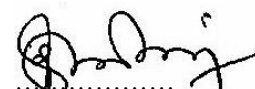


Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Approved and Signed for and on behalf of the Committee of Management



Director



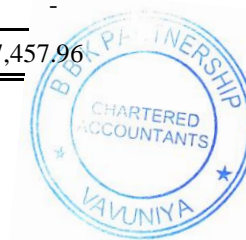
Director

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER 2019

	Note	31.12.2019 Rs.	31.12.2018 Rs.
Donation	7	7,647,505.83	7,648,770.18
Restricted Fund Received	8	2,113,298.82	1,403,037.00
Other Income	9	12,891.75	12,059.58
Total Income		<u>9,773,696.40</u>	<u>9,063,866.76</u>
Less: Expenditure			
Project Specific Expenses	10	(7,061,575.72)	(6,991,934.03)
Administrative Expenses	11	(1,598,755.22)	(1,392,474.77)
Finance Cost	12	(2,000.00)	(2,000.00)
Total Expenditures		<u>(8,662,330.94)</u>	<u>(8,386,408.80)</u>
Excess / (Deficit) of Income Over Expenditure		1,111,365.46	677,457.96
Other Comprehensive Income		-	-
Total Comprehensive Income		<u>1,111,365.46</u>	<u>677,457.96</u>

The Accounting Policies and Notes form an integral part of these Financial Statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2019

	31.12.2019 Rs.	31.12.2018 Rs.
Cash Flows from Operating Activities		
Total Comprehensive Income for the Year	1,111,365.46	677,457.46
Adjustments		
Finance Income	(12,891.75)	(12,059.58)
Finance Expenses	2,000.00	2,000.00
Depreciation	347,660.00	188,880.00
Cash Flows Before Working Capital Adjustments	1,448,133.71	856,277.88
Changes in Working Capital		
Accrued Expenses	25,000.00	(15,000.00)
Net Cash Flow from Operating Activities	1,473,133.71	841,277.88
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(947,600.00)	(699,000.00)
Net Cash Flow from Investing Activities	(947,600.00)	(699,000.00)
Cash Flows from Financing Activities		
Finance Income	12,891.75	12,059.58
Finance Cost	(2,000.00)	(2,000.00)
Restricted Funds	1,864,279.00	(1,403,037.00)
Net Cash Flows from Financing Activities	1,875,170.75	(1,392,977.42)
Net Changes in Cash and Cash Equivalents During the Year	2,400,704.46	(1,250,699.54)
Cash and Cash Equivalents at Beginning of the Year	123,608.66	1,374,308.20
Cash and Cash Equivalents at End of the Year	2,524,313.12	123,608.66
Cash and Cash Equivalents at End of the Year		
Cash at Bank	2,524,226.67	122,953.57
Cash in Hand	86.45	655.09
	2,524,313.12	123,608.66

The Accounting Policies and Notes form an integral part of these Financial Statements.

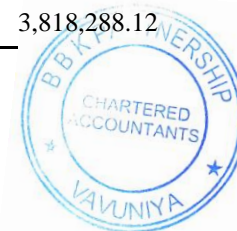


NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2019.

Description	Accumulated fund	Restricted Funds			TOTAL
		Wikipedia Project Fund	EAP Project Fund EAP 1056	EAP 1260	
Balance as at 01st January 2018	(422,557.30)	364,960.00	1,403,037.00	-	1,345,439.70
Opening Adjustments	222,783.00	-	-	-	222,783.00
Funds Transferred to Revenue	-	-	(1,403,037.00)	-	(1,767,997.00)
Net income for the Year	677,457.96	-	-	-	1,042,417.96
Balance as at 31st December 2018	477,683.66	364,960.00	-	-	842,643.66
Balance as at 01st January 2019	477,683.66	364,960.00	-	-	842,643.66
Fund received during the year	-	-	735,123.82	3,242,454.00	3,977,577.82
Funds Transferred to Revenue	-	(262,047.00)	(735,123.82)	(1,116,128.00)	(2,113,298.82)
Net income for the Year	1,111,365.46	-	-	-	1,111,365.46
Balance as at 31st December 2019	1,589,049.12	102,913.00	-	2,126,326.00	3,818,288.12

The Accounting Policies and Notes form an integral part of these financial statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

1. CORPORATE INFORMATION

1.1 Domicile and Legal Form

The Noolaham Foundation is a Limited Liability Company by Guarantee incorporated and domiciled in Sri Lanka under Companies Act No 07 of 2007. The Registered Office of the Company is at No. 07, 57th Lane, Colombo 06.

1.2 Principal Activities and Nature of Operations

The Objectives for which the Foundation was established are,

- To engage in activities relating to digital library services.
- To support digital preservation projects by providing financial assistance
- To promote advices on digital and archiving technology and preservation
- To create virtual digital libraries by indexing other websites.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

These financial statements have been prepared under the historical cost convention in accordance with the Sri Lanka Accounting Standards for Small and medium sized entities (SLFRS for SMEs)

The preparation of financial statements under SLFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in the process of applying the group's accounting policies. Areas involving a higher degree of Judgments or complexity, or areas where assumptions and estimations are significant to the financial statements are disclosed in note 2.6.

2. 1.1 Foreign Currency Translation

Transactions in foreign currencies are translated to Sri Lankan Rupees at the exchange rate prevailing at the dates of the transactions. Since all fund movements takes place via the bank accounts, the spot rates are used by the banks in recording the fund movements and hence, the same rates are considered and accounted for the amounts appearing in the bank statements.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to Sri Lankan Rupees at the closing rate of exchange prevailing at that date.

2.2 ASSETS AND BASIS OF THEIR VALUATION

2.2.1. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of purchase and any amounts which are necessary to bring the asset to their working condition and location less accumulated depreciation and an impairment losses. The cost of an item of Property, Plant and Equipment comprise its purchase price and any directly attributable cost of bringing the asset to working condition and location for intended use.



## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

### ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

The cost of self-constructed assets includes the costs of materials, direct labor and any other costs directly attributable to bring the asset to working condition of its intended use. This also includes costs of dismantling and removing the items and restoring the site on which they are located.

Subsequent expenditure is capitalized only when it is possible that the future economic benefits embodied with the expenditure will flow to the company and its cost can be measured reliably. All other ongoing repairs and maintenance are expensed as included.

#### Depreciation

Depreciation will be calculated by using the straight-line method on the cost of all Property, Plant and Equipment in order to write off such amounts over the estimated useful economic life of such assets.

The estimated useful life of asset is as follows:

Asset Category	Depreciation Rate	Economic Useful Life
Office Equipment	12.5%	8 Years
Furniture and Fittings	20.0%	5 Years
Computer	20.0%	5 Years

#### 2.3 Basic Financial Instruments

Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are measured initially at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss).

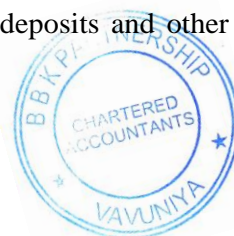
Financial assets are derecognized when the contractual rights to the cash flows from the financial assets have expired or settled and the company has transferred substantially all risks and rewards of ownership of the financial assets to another party. The company derecognizes a financial liability when the obligation specified in the contract is discharged, is cancelled or expires.

At the end of each reporting period financial instruments are measured at amortized cost using the effective interest method.

At the end of each reporting period, the company assess whether there are any objective evidence of impairment of any financial assets that are measured at cost or amortized cost. If there is an objective evidence of impairment, the impairment loss is recognized in profit or loss immediately.

##### 2.3. 1 Cash and Cash Equivalent

Cash and cash equivalents include cash in hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.





NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

2.4 LIABILITIES AND PROVISIONS

2.4.1 General

All known liabilities have been provided for in preparing the Financial Statements contingent events and their financial impact if any, are disclosed in notes to the financial Statements.

2.4.2 Funds

The funds that are restricted are recognized at their fair value. When such funds relate to an expense item, it is recognized as income over the period necessary to match it, so the costs which it is intended to compensate for on a systematic basis. Funds that are related to assets are deferred in the Balance Sheet and credited to the Income Expenditure account at the end of the project.

2.5 RECEIPTS / EXPENSES RECOGNITION

2.5.1 Receipts

Receipts are recognized on systematic and rational basis over the period necessary to match them with the related cost.

2.5.2 Expenditure

All Expenses are recognized as and when such expenses are incurred.

2.6 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

2.6.1 Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below:

Useful Life Time of Depreciable Assets .

The Company reviews its estimate of the useful life time of depreciable assets at each reporting date, based on the expected economic utility of the assets.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

3 PROPERTY, PLANT AND EQUIPMENTS

Cost					
Description	NOTES	Balance as at 01st January 2019	Addition during the year	Disposal during the year	Balance as at 31st December 2019
Computers	A	817,550.00	947,600.00		1,765,150.00
Office Equipment	B	146,720.00	-		146,720.00
Furniture and Fittings	C	381,680.00			381,680.00
Total		<u>1,345,950.00</u>	<u>947,600.00</u>	<u>-</u>	<u>2,293,550.00</u>
Accumulated Depreciation					
Description	Rates	Balance as at 01st January 2019	Charge for the year	Disposal during the year	Balance as at 31st December 2019
Computers	20%	496,910.00	269,680.00		766,590.00
Office Equipment	12.5%	91,885.00	18,340.00		110,225.00
Furniture and Fittings	20%	<u>143,120.00</u>	<u>59,640.00</u>		<u>202,760.00</u>
Total		<u>731,915.00</u>	347,660.00	-	<u>1,079,575.00</u>
Carrying Amount		614,035.00			1,213,975.00

4 CASH & CASH EQUIVALENTS

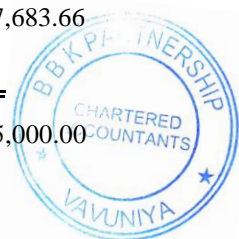
	31.12.2019 Rs.	31.12.2018 Rs.
Commercial Bank PLC		
C/A No - 1100063121	2,391,790.73	464.79
S/A No - 8100079826	<u>132,435.94</u>	<u>122,488.78</u>
Cash in Hand	<u>86.45</u>	<u>655.09</u>
	2,524,313.12	123,608.66

5 ACCUMULATED FUND

Balance at the Beginning of the Year	477,683.66	(422,557.30)
Opening Balance Adjustment	<u>-</u>	<u>222,783.00</u>
Excess / (Deficit) of Income over Expenditure for the Year	<u>1,111,365.46</u>	<u>677,457.96</u>
Balance at the End of the Year	1,589,049.12	477,683.66

6 ACCRUED EXPENSES

Audit Fee	70,000.00	45,000.00
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## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

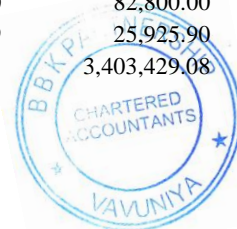
## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

		31.12.2019 Rs.	31.12.2018 Rs.
7	INCOME		
	Name of the Donor	Donor ID	
	Natkeeran L. Kanthan	D0002	222,987.00
	Piratheepan Paramanathan	D0008	33,287.00
	Bavaharan Vanniyasingham	D0017	147,561.50
	Sabesan Nagalingam	D0020	-
	Kopinath Thillainathan & Sinduja Kopinath	D0023	115,000.00
	Ganeshwara Vela	D0030	8,996.00
	Sivakumar Balasubramaniam	D0035	-
	Ambikapathy Parameswara Iyer	D0036	40,413.11
	Sivapalan Thuraisuvami	D0038	4,744.00
	Rajeshkumar Chinniah (Ragavan)	D0042	10,103.28
	Ramanitharan Kandiah	D0043	8,996.00
	Pirathapan Yogeswaran	D0055	7,197.00
	Varatharaj Sathiyamoorthy	D0056	5,399.00
	Arulmozhi Kandiah	D0060	44,983.00
	Ganesan Nanda	D0061	-
	Selvakumar, C. R	D0067	27,200.00
	Aparajithan Sivanathan	D0089	11,183.66
	Niranjanan Somadevan	D0095	4,499.00
	Seevaratnam Mugundan	D0099	53,680.99
	Thevarajah Prakash	D0101	15,000.00
	Gunaranjan Gnappagasam	D0109	8,996.00
	Krishnamenon Nadarajah	D0111	4,498.00
	Pratheepan Kandiah	D0113	8,996.00
	Raveendra Maheswaran	D0114	8,996.00
	Sathiskumar Sittampalam	D0116	8,996.00
	Shenthan Thevachandran	D0117	8,996.00
	Sivathanas Arulampalam	D0119	17,995.00
	Srikanthan Nadarajah	D0120	17,995.00
	Srirajan, S.	D0121	4,499.00
	Uthayakumar Sandirasegaram	D0122	8,996.00
	Vasuki Kuharajan	D0123	8,834.00
	Ganeshan Jeganthan	D0141	12,350.82
	Suthakaran Arumugam	D0157	12,500.00
	Sutharshan Srinivasan (Arunmozhivarman)	D0164	-
	Sabeshkumar Kumaraswamy	D0166	11,183.66
	Shanjeevnath, M.	D0171	-
	Vajeevan Ganeshanathan	D0176	12,356.66
	Poopalapillai Vivekanantha	D0185	17,291.83
	Amirthakaran Amirthalingam and Kirishanthini Amirthakaran	D0192	105,000.00
	Franklin Marshal Kirubairaj	D0212	26,250.00
	Alosiyus Gunaseelan	D0213	214,900.00
	Tamil Literary Garden	D0225	69,000.00
	Akilan Poobalasingam (Inkind)	D0230	62,500.00
	Yokeshwary Thillainathan in Memory of Arumugan Thillainatha	D0232	-
	Disan Lorans	D0234	269,800.00
	Anojan Gunaratnam	D0231	176,500.00
	Balance c/f		1,858,660.51
			2,502,689.16

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

		31.12.2019	31.12.2018
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		1,858,660.51	2,502,689.16
Relief And Rehabilitation Network (UK)	D0237	9,823.23	65,058.57
Visions Global Empowerment	D0241	350,000.00	165,230.00
Darvin Croos	D0254	-	11,570.00
Rajkumaar Srikugasivaloganathan	D0256	6,250.00	-
Saatviga Sudhahar	D0261	11,183.66	9,743.89
Balasingam Velupillai	D0266	10,375.10	-
Sarvananthan Subramaniam	D0267	8,645.92	-
Ayathurai Arulampalam	D0268	8,645.92	-
Mahendran Masilamani	D0272	22,367.29	19,349.27
Prasanthu Sutharshan	D0273	23,465.00	27,065.07
Ravikumar Velautham	D0274	5,915.00	28,146.99
Thangavel Kanapathippillai	D0275	25,425.00	27,065.07
Sarvendra Tharmalingam	D0277	25,425.00	27,065.07
Gunatharan Gunaratnam	D0282	17,291.83	-
Sivarathan Vairavanathan	D0283	31,747.29	19,635.65
Seetharama Iyer Kiritharan	D0285	67,101.89	71,997.30
Sriskanathan, P.	D0289	55,000.00	-
Murugiah Velalagan	D0291	11,734.00	15,614.46
Elanchelian Nadarajah	D0293	45,000.00	-
Vinayagar Thevarajah	D0294	-	7,592.00
Thanabalasingam Sathees	D0295	8,996.00	7,592.00
Raveendran Balasingam	D0296	8,996.00	7,592.00
Sujanthan Vinasithamby	D0298	5,399.00	4,555.00
Arullendran Mahendran	D0301	5,399.00	4,555.00
Aravinthan Kailas	D0302	8,996.00	7,592.00
Suhanthan Rajendra	D0304	17,995.00	-
Pirabakaran Nesarasa	D0306	-	11,570.00
Aputhananthan S.	D0310	32,509.75	44,400.00
Sanjey Karunanathan	D0314	-	2,210.63
Sivasinmyanthan	D0320	-	44,212.62
Sureshkumar Kandasamy	D0329	10,000.00	-
Mayuran Sivanathan	D0330	10,000.00	-
Nanthakumaran Theiventhiran	D0331	5,000.00	-
Umadaran Sivadas	D0332	10,000.00	-
Balarajan Ponnambalam	D0334	34,500.00	-
Suguna Sabesan	D0337	24,712.30	25,925.90
SACHI (Swaminathan R.)	D0338	24,712.29	25,925.90
Suseenthira Sambhanthar	D0343	-	18,737.35
Vageesan Thevarasa	D0346	-	10,409.64
Sivarajah Vijayaroopan	D0347	9,780.00	10,409.64
Mohanajeev Shanthakumar	D0349	-	12,635.00
Pavany Arulliah	D0350	-	32,250.00
Sathiyapal Kulanyakam	D0352	6,250.00	-
Sivananthan Kunasingam	D0353	27,600.00	26,308.00
Jaffna Hindu College Association Canada	D0354	125,091.00	82,800.00
Natkunan Ganapathipillai	D0366	24,712.29	25,925.90
Balance c/f		2,994,705.27	3,403,429.08



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

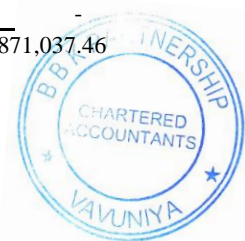
15,521.26  
6,191,903.25



## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Name of the Donor	Donor ID	31.12.2019	31.12.2018
		Rs.	Rs.
Balance b/f		4,238,842.56	6,191,903.25
K.Vignesvarathan	D0483	35,245.31	39,143.92
Rasiah Shan	D0484	24,698.63	21,644.08
Sugirtharajah, R. S.	D0485	26,007.80	26,527.57
Muttiah Nithiyananthan	D0486	22,367.29	21,698.40
Kanagaratnam Balendra	D0487	6,735.52	21,707.77
Thiyagarajah Thibaharan	D0488	11,183.66	10,923.09
Natkunathayalan Murugesu	D0489	22,367.29	23,909.03
Sindu Sivayogam	D0490	-	40,480.00
Rajaji Rajagopalan	D0492	-	26,070.00
Thillaiyampalam Nanthini	D0493	-	25,000.00
Kokiladevi Mahendrarajah	D0494	-	5,000.00
Ponnudurai Arumuganesan	D0495	37,069.95	16,591.13
Vallipuram Suganthan	D0496	27,800.00	25,000.00
Maheswary Balasundaram	D0497	22,453.46	19,497.14
Sathapalan Kanasalingam	D0498	11,183.66	18,999.21
Punitha Letchmunnan	D0499	24,712.29	17,277.14
AVIM Consultancy Limited	D0500	11,183.66	8,638.57
Elayathambi Thayanantha	D0501	7,356.29	4,545.21
Vetha Langathilakam	D0502	-	500.00
Ravi Ponnuthurai	D0503	-	6,000.00
Manaveli Kalaiyattukaikulu	D0504	-	56,500.00
Sudarson Balasubramaniam	D0505	-	10,689.28
Kumaraswamy Ponnambalam	D0506	-	21,605.99
Ramaneshwaran Subramaniam	D0507	-	4,093.77
Tharani Ketheeswaran	D0508	6,800.00	19,731.00
Noolaham Canada	D0509	-	55,246.00
Raji Chandramohan	D0510	21,809.87	4,548.63
Jeyamohan	D0511	-	22,106.31
Anantha, S.	D0512	11,267.16	12,028.45
Sivanandan, N.	D0513	-	20,721.30
Eswaradas, L. (Loges)	D0514	12,356.66	7,602.50
Gnananandha	D0515	-	11,371.57
Menaka Raguparan	D0516	-	27,600.00
Tamil Valarchi Manram Sydney	D0517	-	25,000.00
Peter Sugunananthan	D0518	24,000.00	-
Krishnarajah, K. (K.K.Rajah)	D0519	77,228.23	1,137.15
Rajkumar Navaratnarajah	D0520	105,263.00	-
Shanmugasarma Vidhyashankar	D0521	22,467.12	-
Janani Kirubaharan	D0522	22,367.29	-
Pancharatnam, N	D0523	150,000.00	-
Ramakrishnalal, A. S.	D0524	22,451.67	-
Selvaruban, S.	D0525	100,000.00	-
Aram Foundation	D0526	60,000.00	-
Suppiramaniam Pillai	D0527	8,645.92	-
Ainkaran Wigneswara	D0528	25,000.00	-
Sumathi Janakan	D0529	15,795.79	-
Balance c/f		5,214,660.08	6,871,037.46



## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

		31.12.2019 Rs.	31.12.2018 Rs.
Name of the Donor	Donor ID		
Balance b/f		5,214,660.08	6,871,037.46
Neelendra, P.	D0530	32,509.75	-
Nadarajah Sambasiva Sarma	D0531	21,673.17	-
Amirthalingam Wimalathan	D0532	31,263.57	-
Jeyapalan Sobanaruban	D0533	5,515.47	-
Thavachselvan Noel Suganthan	D0535	78,589.69	-
Jeyakumar, K. T.	D0536	23,578.41	-
Sathish Muthulingam	D0537	22,055.87	-
Kovinthapillai Kunarajah	D0538	50,000.00	-
Nethaji Nadarajah	D0539	50,000.00	-
Kathiripillai Jegatheeswaran	D0540	13,386.60	-
Muruganathan, V.	D0541	13,386.60	-
Senthuran Thiruvarduselvam	D0542	15,000.00	-
SoSai Niranjan, T. C.	D0543	33,466.52	-
Sutharsh, B&J.	D0545	20,327.43	-
Lakshan Chitrakumaran	D0546	13,564.29	-
Senthilkumar, K. S.	D0547	25,000.00	-
Jeevakumaran, V.	D0548	38,000.00	-
Karthigesan Trust Fund	D0549	100,000.00	-
Montreal Kalaineri Kalvikkalakam	D0550	97,075.00	-
Saiva mission of Quebec	D0551	134,825.00	-
Sriravindrarajah, R.	D0552	52,000.00	-
Thirugnaneswary Sathasivam	D0553	35,000.00	-
Parameswaran Ariram	D0554	3,500.00	-
Sivanesan Ponniah	D0555	26,662.00	-
Karai Cultural Association	D0556	68,000.00	-
Aingkar, K.	D0557	20,000.00	-
Sri M.Sri.Jayantha	D0558	91,000.00	-
Paramakuru Vithyasagar	D0559	109,000.00	-
Saravanan Kanagaratnam	D0560	11,500.00	-
Sanjeevan Krishnasamy	D0561	5,000.00	-
Janahan Sivananthamoorthy	D0562	10,000.00	-
Ramagrishnan Muhunthan	D0563	5,000.00	-
Kanesalingam Thusyanthan	D0564	5,000.00	-
Sivanantharajah Aathirayan	D0565	10,000.00	-
Nesarajah Saddanathapillai	D0566	8,996.00	-
Yogendran Gowrishangar	D0567	5,000.00	-
Sivarajan Balakumaran	D0568	10,000.00	-
Jegaseelan Varalakson	D0569	10,000.00	-
Jeganathan Thivatharan	D0570	10,000.00	-
In honour of Aingakaran Kugathan (Dina Bailey)	D0571	19,744.64	-
Sudarakan Murugiah & Nirupa Sudarakan	D0572	13,163.09	-
Gunarasah Rajamalan	D0573	3,900.00	-
Lingeswaran, S.	D0574	6,693.31	-
Jegendirabose, V.	D0575	13,741.97	-
Muraleetharan, T.	D0576	17,076.46	-
Rajeswari Balasubramaniam	D0577	17,876.95	-
Balance c/f		6,621,731.87	6,871,037.46



## NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

		31.12.2019	31.12.2018
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		6,621,731.87	6,871,037.46
Selvadurai Gurupatham	D0578	31,000.00	-
Arul Jothi Bavan	D0579	41,700.00	-
Tamil, M K.	D0580	6,950.00	-
Vythialingam Sivanarudchelvan	D0581	5,693.15	-
Valikamam West Pradeshiyasaba	D0582	55,000.00	-
V.Pathmanathan	D0583	5,000.00	-
Malini Pararajasingham	D0584	52,122.00	-
Umai Patkunaranshan	D0586	17,375.00	-
Sivanantharasa Panchadcharam	D0588	6,686.47	-
Sivarajah ,N.	D0591	4,341.47	-
Sithamparathas KAT	D0592	20,327.43	-
Thevathasan Sivath	D0593	981.44	-
Shanmuganathan Rajaratnam	D0594	12,670.00	7,286.75
Balasingam Yogarajah	D0595	9,385.00	6,662.17
Raventhiran Thuraisingam	D0596	9,385.00	6,662.17
Lavan Sundararajah	D0598	-	25,000.00
Sundar Lakshmanan	D0600	-	16,600.00
Mark Edward Balmforth	D0601	-	180,000.00
Kuganenthira Nagamuthu	D0604	8,996.00	15,185.00
Narenthiran Nadesan	D0605	8,996.00	15,185.00
Sivakulam Sivakolunthar	D0607	8,996.00	3,796.00
Panchadcharam, S V.	D0608	-	27,600.00
Thuvasingam, K.	D0609	-	13,800.00
Dr. Sendhil Kumar Cheran	D0610	400,000.00	-
Sivakumar Nadarajah	D0611	179,931.00	-
Sivathasan Kathiravetpillai	D0612	8,996.00	-
Sutharsan Thiyagarajah	D0613	8,996.00	7,592.00
Nitharshan Rasanayaham	D0614	-	6,075.00
Aathiladchumy Sivakumar	D0616	-	15,000.00
Balakrishnan Kandasamy	D0646	8,996.00	7,592.00
Noolaham Canada (2018)	D0658	-	20,700.00
Udayan Yoganathan	D0694	-	25,000.00
Manikandan Rathinasabapathy	D0695	-	35,000.00
Nilapriyan	D0696	-	30,000.00
Michael Sathiseelan	D0697	-	64,500.00
Jeevi JK and Friends	D0698	-	50,540.00
Thillaiampalam Srijaerajah	D0710	-	150,000.00
Foundation for Hope	D0711	-	37,960.00
Ketheesvaran Navaratnam	D0712	-	4,996.63
Amalan Thangarasa	D0723	50,000.00	-
Mathanraj Thiruchchelvam	D0724	12,500.00	-
Ranjit	D0725	6,250.00	-
Kajanan Sangar	D0726	12,500.00	-
Others		32,000.00	5,000.00
		<u>7,647,505.83</u>	<u>7,648,770.18</u>





NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

	31.12.2019 Rs.	31.12.2018 Rs.
8 RESTRICTED FUND RECEIVED		
Wikipedia Project Fund	262,047.00	-
EAP Project Income - 1260	1,116,128.00	-
EAP Project Income - 1056	735,123.82	1,403,037.00
	<u>2,113,298.82</u>	<u>1,403,037.00</u>
9 OTHER INCOME		
Interest Income	<u>12,891.75</u>	<u>12,059.58</u>
10 PROJECT SPECIFIC EXPENSES		
Noolaham Digital Library Collection Development	3,381,824.72	2,518,969.00
Skill Development	10,800.00	10,800.00
Endangered Archives Program	1,116,128.00	1,980,648.00
Tradition Trades and Craft	262,047.00	732,505.03
Backup Maintenance	620,350.00	677,000.00
Equipment and Software Maintenance	419,586.00	240,150.00
Salary	-	464,160.00
Centre for Oral History	200,800.00	367,702.00
Printing & stationery	12,000.00	-
Women's Archive	180,000.00	-
Ariyalai Project	565,750.00	-
Batticoloa Digitization Initiative	292,290.00	-
	<u>7,061,575.72</u>	<u>6,991,934.03</u>
11 ADMINISTRATIVE EXPENSES		
Communication	107,373.71	125,863.43
Rent	360,000.00	360,000.00
Printing and Stationery	73,291.00	67,701.00
Postage	66,937.49	14,005.00
Travel and Transportation	8,040.00	12,705.00
Temple Documentation	58,500.00	-
Staff Salary	281,883.50	323,112.00
Staff Welfare	149,162.00	111,283.00
Depreciation	347,660.00	188,880.00
Electricity	56,192.21	45,194.85
Office Maintenance	59,920.72	17,429.00
Advertisement	-	10,000.00
Donation	-	85,000.00
Bank Charges	4,794.59	6,301.49
Audit Fees	25,000.00	25,000.00
	<u>1,598,755.22</u>	<u>1,392,474.77</u>
12 FINANCE COST		
Annual Locker Fee	<u>2,000.00</u>	<u>2,000.00</u>



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST DECEMBER 2019

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	31.12.2019
	Rs.
A ADDITIONS TO PROPERTY, PLANT & EQUIPMENTS	
COMPUTERS	
Laptops	350,000.00
Computer	597,600.00
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	<u>947,600.00</u>

