

# ***BBK PARTNERSHIP***

*Chartered Accountants*

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

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2022.**

***2<sup>nd</sup> Floor, No 188-192, Kandy Road, Vavuniya, Sri Lanka. Tel: 024 205 2400***

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## **INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE).**

### **Report on the audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Noolaham Foundation (Company Limited by Guarantee), which comprise the statement of financial position as at December 31, 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the company give a true and fair view of the financial position of the Company as at December 31, 2022 and of its financial performance and its cash flow for the year then ended in accordance with Sri Lanka Accounting Standards for Small and Medium - Sized Entities (SLFRS for SMES).

#### ***Basis for Opinion***

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements for the Financial Statements***

Management is responsible for the preparation of the financial statements in accordance with Sri Lanka Accounting Standard for Small and Medium Sized Entities (SLFRS for SMEs), 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 not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards 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 Sri Lanka Auditing Standards, we exercise professional judgement 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 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 of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- Conclude an appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether any 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.

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.

CHARTERED ACCOUNTANTS.  
BBK PARTNERSHIP.  
COLOMBO.  
13<sup>th</sup> NOVEMBER 2023.



CHARTERED ACCOUNTANTS

Mrs.K.Rahini ACA, ACCA(UK), Bsc. Est Mgt & Val (Spl)  
Mr.N.Jeyamahendran, FCA, FCMA

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**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)**  
**No.07, 57th Lane, Colombo - 06**

**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022**


	Notes	31.12.2022 Rs.	31.12.2021 Rs.
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	4	2,620,793.00	1,766,622.00
<b>Current Assets</b>			
Other Receivable	5	-	700,963.75
Cash and Cash Equivalents	6	5,255,369.26	5,161,967.29
<b>Total Current Assets</b>		<b>5,255,369.26</b>	<b>5,862,931.04</b>
<b>Total Assets</b>		<b>7,876,162.26</b>	<b>7,629,553.04</b>
<b>FUNDS AND LIABILITIES</b>			
<b>Funds</b>			
Accumulated Funds		3,644,147.24	4,423,761.88
Restricted Funds		3,618,024.65	2,641,999.23
<b>Total Funds</b>		<b>7,262,171.89</b>	<b>7,065,761.11</b>
<b>Current Liabilities</b>			
Provision for Tax Liability	7	495,990.37	491,791.94
Accrued Expenses	8	118,000.00	72,000.00
<b>Total Current Liabilities</b>		<b>613,990.37</b>	<b>563,791.94</b>
<b>Total Funds and Liabilities</b>		<b>7,876,162.26</b>	<b>7,629,553.04</b>

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

The 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

Offices also at : Colombo - Level 28, West Tower, World Trade Center, Colombo - 01, Tel 011 252 9443  
Jaffna - No.149/2, K.K.S Road, Jaffna, Tel 021 221 6944

**DIRECTOR**  
**NOOLAHAM FOUNDATION**

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	31.12.2022 Rs.	31.12.2021 Rs.
Donation Income	9	16,397,802.61	12,159,178.19
Restricted Fund Income	10	7,865,225.64	3,311,753.62
Other Fund Income	11	3,718,631.88	3,970,514.32
Other Income	12	23,324.63	16,024.84
<b>Total Income</b>		<b>28,004,984.76</b>	<b>19,457,470.97</b>
<b>Less: Expenditure</b>			
Project Specific Expenses	13	(15,167,284.95)	(9,432,564.70)
Expenses Incurred From Restricted Funds	14	(7,865,225.64)	(3,311,753.62)
Administrative Expenses	15	(5,790,803.78)	(3,674,822.09)
Finance Cost	16	(12,000.00)	-
<b>Total Expenditures</b>		<b>(28,835,314.37)</b>	<b>(16,419,140.41)</b>
<b>Excess / (Deficit) of Income Over Expenditure</b>		<b>(830,329.61)</b>	<b>3,038,330.56</b>
Less: Tax Expenses	17	(4,198.43)	(491,791.94)
<b>Total Comprehensive Income / (Loss)</b>		<b>(834,528.04)</b>	<b>2,546,538.62</b>

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

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>Cash Flows from Operating Activities</b>		
Profit Before Tax	(830,330)	3,038,331
<b><u>Adjustments for :</u></b>		
Depreciation	1,336,324	668,069
Transfer To Suvadi project	-	(884,847)
Fund Transfer from Restricted funds	54,913	
Finance Expenses	12,000	-
Saving Interest Income	(23,325)	(16,025)
<b>Cash Flows Before Working Capital Adjustments</b>	<b>549,583</b>	<b>2,805,527</b>
<b><u>Changes in Working Capital</u></b>		
Other Receivable	700,964	(700,964)
Rent in Advance	-	150,000
Accrued Expenses	46,000	4,000
Cash Flow Generated From Operations	1,296,547	2,258,564
Tax Paid	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>1,296,547</b>	<b>2,258,564</b>
<b>Cash Flows from Investing Activities</b>		
Acquisition of Property, Plant and Equipment	(2,190,495)	(968,000)
Saving Interest Income	23,325	16,025
<b>Net Cash Flow from Investing Activities</b>	<b>(2,167,170)</b>	<b>(951,975)</b>
<b>Cash Flows from Financing Activities</b>		
Loan	-	(1,000,000)
Finance Cost	(12,000)	-
Restricted Funds	976,025	4,187,679
<b>Net Cash Flows from Financing Activities</b>	<b>964,025</b>	<b>3,187,679</b>
<b>Net Changes in Cash and Cash Equivalents During the Year</b>	<b>93,402</b>	<b>4,494,268</b>
Cash and Cash Equivalents at Beginning of the Year	5,161,967	667,700
<b>Cash and Cash Equivalents at End of the Year</b>	<b>5,255,369</b>	<b>5,161,967</b>
<b>NOTE : CASH AND CASH EQUIVALENTS</b>		
Cash at Bank	5,190,369	5,131,967
Cash in Hand	65,000	30,000
	<b>5,255,369</b>	<b>5,161,967</b>

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

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2022.

Description	Accumulated fund	Restricted Funds										Total
		Wikipedia Project Fund	EAP Project Fund		Suvadi Project	Setup for multimedia Room	Metadata Project	Digitalization Documents of Jaffna Public Library	Documentation of Sri Lankan Muslim Ephemera	Kilinochchi District Regional Archive	Malayagam Archive	
			EAP 1260	MEAP								
Balance as at 01st January 2021	2,762,070.50	54,913.00	(1,600,592.81)	-	-							1,216,390.69
Fund Received during the Year	-	-	2,546,970.00	2,670,952.00	-	597,234.41	799,429.00					6,614,585.41
Fund Spent during the Year	-	-	(2,691,033.62)	(620,720.00)	-							(3,311,753.62)
Fund Transfer	(884,847.25)		-	-	884,847.25							-
Net Income for the Year	2,546,538.62	-	-	-	-							2,546,538.62
<b>Balance as at 31st December 2021</b>	<b>4,423,761.87</b>	<b>54,913.00</b>	<b>(1,744,656.43)</b>	<b>2,050,232.00</b>	<b>884,847.25</b>	<b>597,234.41</b>	<b>799,429.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,065,761.10</b>
Balance as at 01st January 2022	4,423,761.87	54,913.00	(1,744,656.43)	2,050,232.00	884,847.25	597,234.41	799,429.00	-	-	-	-	7,065,761.10
Fund Received during the Year	-	-	4,177,875.00	-	-	-	229,100.00	1,545,767.00	1,959,700.00	863,875.00	119,847.47	8,896,164.47
Fund Spent during the Year	-	-	(1,228,019.00)	(2,283,752.67)	(675,683.78)	(597,234.00)	(952,730.00)	(1,188,440.87)	(293,711.52)	(596,153.80)	(49,500.00)	(7,865,225.64)
Fund Transfer	54,913.41	(54,913.00)	-	-		(0.41)						0.00
Net Income for the Year	(834,528.04)	-	-	-	-							(834,528.04)
<b>Balance as at 31st December 2022</b>	<b>3,644,147.24</b>	<b>-</b>	<b>1,205,199.57</b>	<b>(233,520.67)</b>	<b>209,163.47</b>	<b>0.00</b>	<b>75,799.00</b>	<b>357,326.13</b>	<b>1,665,988.48</b>	<b>267,721.20</b>	<b>70,347.47</b>	<b>7,262,171.89</b>



## **NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.**

### **ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

#### **1. CORPORATE INFORMATION**

##### **1.1 Domicile and Legal Form**

The Noolaham Foundation was incorporated as “Company Limited by Guarantee” on 11<sup>th</sup> May 2010 under the Companies Act No. 07 of 2007 and domiciled in Sri Lanka. The registered and the principal office of the Company is located at No.07, 57<sup>th</sup> 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) – COLOMBO.**

### **ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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:

<b>Asset Category</b>	<b>Depreciation Rate</b>	<b>Economic Useful Life</b>
Office Equipment	12.5%	8 Years
Furniture and Fittings	20.0%	5 Years
Computer	33.3%	3 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) – COLOMBO.**

### **ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

#### **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.

#### **2.7 PROVISIONS**

A Provision is recognized in the statement of financial position when Noolaham Foundation (Company Limited by Guarantee) has a legal or constructive obligation, and the obligation can be measured reliably. For certain operational claims reported as provisions, it is not practical to disclose detailed information on their corresponding nature and uncertainties. If the effect is material, provisions are determined by discounting the expected future cash flow so as to reflect current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**2.8 ACCOUNTING FOR THE RECEIPT AND UTILIZATION OF FUNDS/ RESERVES**

Reserves/Funds are classified as either unrestricted or restricted reserves/Funds.

Unrestricted Reserves/Funds

Unrestricted funds are those that are available for use by Noolaham Foundation (Company Limited by Guarantee) at the discretion of the board, in furtherance of the general objectives of Noolaham Foundation (Company Limited by Guarantee) and which are not designated for any specific purpose. Surplus funds are transferred from restricted funds in terms of the relevant Donor Agreements or with the subsequent approval of the Donor. Contributions received from the general public are recognized in the Statement of Comprehensive Income on a cash basis

Restricted Reserves/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 Comprehensive Income 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 statement of financial position 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.

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

Investment Income and Other Gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise.

**2.9 TAXATION**

Income Tax has been computed in accordance with Inland Revenue Act No.24 of 2017 (as amended)

**2.10 EVENTS AFTER THE REPORTING PERIOD**

All material and important events occurred after the reporting date have been considered and where appropriate adjustments to or disclosures have been made to the respective notes to the accounts.

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**2.11 INCOME RECOGNITION**

Contributions/Income Sources

Income realized from restricted funds is recognized in the Statements 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 it is expected to compensate has been incurred and charged to the Statement of Comprehensive Income. Unutilized funds are carried forward as such in the Statement of Financial position.

All other income is recognized when Noolaham Foundation (Company Limited by Guarantee) 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.

**3. BOARD OF DIRECTOR'S RESPONSIBILITY ON STATEMENT**

The Board of Directors is taken the responsibility for the preparation and presentation of these financial statements.

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

**4 PROPERTY, PLANT AND EQUIPMENTS**

<b>Cost</b>				
<b>Description</b>	<b>NOTES</b>	<b>Balance as at 01st January 2022</b>	<b>Addition during the year</b>	<b>Balance as at 31st December 2022</b>
Computers	A	3,143,620.00	1,867,000.00	5,010,620.00
Office Equipment		454,720.00	-	454,720.00
Furniture and Fittings	A	413,680.00	323,495.00	737,175.00
<b>Total</b>		<b>4,012,020.00</b>	<b>2,190,495.00</b>	<b>6,202,515.00</b>
<b>Accumulated Depreciation</b>				
<b>Description</b>	<b>Rates</b>	<b>Balance as at 01st January 2022</b>	<b>Charge for the year</b>	<b>Balance as at 31st December 2022</b>
Computers	33.3%	1,731,738.00	1,167,085.00	2,898,823.00
Office Equipment	12.5%	185,220.00	38,500.00	223,720.00
Furniture and Fittings	20%	328,440.00	130,739.00	459,179.00
<b>Total</b>		<b>2,245,398.00</b>	<b>1,336,324.00</b>	<b>3,581,722.00</b>
<b>Carrying Amount</b>		<b>1,766,622.00</b>		<b>2,620,793.00</b>

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>5 OTHER RECEIVABLE</b>		
Cannon Returned Cash receivable	-	55,000.00
Computer Advanced payment	-	463,500.00
Furniture Advanced Payment	-	182,463.75
	<b>-</b>	<b>700,963.75</b>
<b>6 CASH &amp; CASH EQUIVALENTS</b>		
Commercial Bank PLC		
C/A No - 1100063121	4,821,431.12	4,773,393.78
Commercial Bank PLC		
S/A No - 8100079826	154,242.14	149,189.95
Commercial Bank PLC		
S/A No - 8157009116	214,696.00	209,383.56
Petty Cash- Jaffna	50,000.00	-
Petty Cash- Batticola	15,000.00	15,000.00
Petty Cash- Nuwaraelia	-	15,000.00
	<b>5,255,369.26</b>	<b>5,161,967.29</b>
<b>7 PROVISION FOR TAX LIABILITY</b>		
Balance as at 01st January 2022	491,791.94	-
Income Tax for the Year	4,198.43	491,791.94
	<b>495,990.37</b>	<b>491,791.94</b>
Less : Tax Credits	-	-
Balance as at 31st December 2022	<b>495,990.37</b>	<b>491,791.94</b>
<b>8 ACCRUED EXPENSES</b>		
Audit Fee	58,000.00	48,000.00
Subscription	60,000.00	24,000.00
	<b>118,000.00</b>	<b>72,000.00</b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b>9 DONATION INCOME</b>			
<i>Name of the Donor</i>	<i>Donor ID</i>		
Pathmanaba Iyer Rathina Iyer	D0001	15,000.00	-
Piratheepan Paramanathan	D0008	88,484.87	102,748.83
Mathubashini Ragupathy	D0009	-	36,560.00
Bavaharan Vanniyasingham	D0017	239,863.06	151,792.48
Kopinath Thillainathan & Sinduja Kopinath	D0023	8,176.00	344,960.00
Shaseevan Ganeshanathan	D0029	57,567.14	36,430.27
Ganeshwara Vela	D0030	20,001.54	-
Sivakumar Balasubramaniam	D0035	4,408.88	2,706.70
Sivapalan Thuraisuvami	D0038	-	35,000.00
Rajeshkumar Chinniah (Ragavan)	D0042	-	32,749.67
Ramanitharan Kandiah	D0043	51,363.66	-
Pirathapan Yogeswaran	D0055	8,000.00	7,748.54
Varatharaj Sathiyamoorthy	D0056	15,000.00	9,879.39
Ramachandran govardhanan	D0058	64,484.87	43,666.23
Ramesh Stephen	D0069	-	9,640.10
Arulmozhi Kandiah	D0060	100,000.00	96,856.73
Priyadharsan Sivagurunathan	D0071	-	17,644.10
Chandravathana Selvakumaran	D0077	37,787.18	22,094.52
Srinivasan Prashanth	D0082	34,242.44	21,833.02
Aparajithan Sivanathan	D0089	47,972.60	30,358.68
Niranjanan Somadevan	D0095	5,000.00	4,842.84
Seevaratnam Mugundan	D0099	50,000.00	36,483.75
Thechanamoorthy Puvanendran	D0106	39,342.23	26,024.14
Bharathimohan Kandasamy (Meera bharathi)	D0108	18,729.51	19,259.26
Gunaranjan Gnappagasam	D0109	10,000.00	9,685.67
Krishnamenon Nadarajah	D0111	10,000.00	6,779.97
Pratheepan Kandiah	D0113	10,000.00	9,685.67
Raveendra Maheswaran	D0114	10,000.00	9,685.67
Sathiskumar Sittampalam	D0116	10,000.00	14,528.51
Shenthan Thevachandran	D0117	10,000.00	9,685.67
Sivathasan Arulampalam	D0119	20,000.00	19,371.35
Srikanthan Nadarajah	D0120	20,000.00	38,742.69
Srirajan, .S	D0121	10,000.00	5,811.40
Uthayakumar Sandirasegaram	D0122	15,000.00	14,528.51
Mahalingam Mathan	D0127	31,274.43	-
Mahalingam Vinothan	D0129	31,274.43	-
Thillakan Sabanayagam	D0139	48,435.00	27,080.00
Ganeshan Jeganthan	D0141	23,986.35	16,546.08
Yoganathan Ananthan	D0147	136,204.90	83,153.61
Ushanth Shanmuganathan	D0161	54,860.00	36,160.00
Yalini Jothilingam	D0163	33,604.03	18,829.84
Sutharshan Srinivasan Arunmozhivarman	D0164	-	19,693.57
Sabeshkumar Kumaraswamy	D0166	50,721.51	42,817.77
Vajeevan Ganeshanathan	D0176	23,986.35	15,179.38
Poopalapillai Vivekanantha	D0185	40,798.05	-
<b>Balance c/f</b>		<b>1,505,569.03</b>	<b>1,487,244.61</b>



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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>1,505,569.03</i></b>	<b><i>1,487,244.61</i></b>
Kumarasamy Kiruthigan	D0187	33,604.03	18,829.84
Amirthakaran Amirthalingam & Kirishanthini	D0192	62,400.00	36,960.00
Amirthakaran			
Franklin Marshal Kirubairaj	D0212	-	36,960.00
Alosiyus Gunaseelan	D0213	62,400.00	36,960.00
Akilan Poobalasingam (Inkind)	D0230	62,400.00	36,960.00
Disan Lorans	D0234	-	36,960.00
Anojan Gunaratnam	D0231	-	36,960.00
Sanjayan Selvamanickam	D0239	101,287.25	49,466.91
Nivetha Uthayarajan	D0246	-	77,700.00
Kaviraj Sanmuganathan	D0251	47,972.61	30,381.84
Suresh Subramaniam	D0253	95,945.24	60,717.10
Saatviga Sudhahar	D0261	47,972.60	30,358.69
Param Soma Easan	D0262	47,972.60	30,358.69
Balasingam Velupillai	D0266	24,478.83	-
Sarvananthan Subramaniam	D0267	20,399.02	-
Ayathurai Arulampalam	D0268	20,399.03	-
Arunasalam Lingeswaran	D0269	-	10,287.50
Arulampalam Paramasivam	D0270	-	10,287.50
Mahendran Masilamani	D0272	95,945.24	63,450.50
Prasanthi Sutharshan	D0273	38,859.27	24,665.39
Thangavel Kanapathippillai	D0275	38,859.28	24,665.39
Sarvendra Tharmalingam	D0277	38,859.28	20,181.12
Sivarathan Vairavanathan	D0283	95,945.24	60,717.10
Seetharama Iyer Kiritharan	D0285	143,917.84	91,076.06
Murugiah Velalagan	D0291	39,524.52	22,478.88
Vinayagar Thevarajah	D0294	6,000.00	4,842.84
Thanabalasingam Sathees	D0295	10,000.00	9,685.67
Raveendran Balasingam	D0296	10,000.00	19,371.35
Sujanthan Vinasithamby	D0298	-	9,685.67
Sellathurai Sivanoli	D0299	10,000.00	9,685.67
Arullendran Mahendran	D0301	10,000.00	9,685.67
Aravinthan Kailas	D0302	20,000.00	9,685.67
Shankar Prabhu	D0303	20,001.54	-
Pirabakaran Nesarasa	D0306	62,400.00	36,960.00
Maitrayi Sabaratnam	D0327	77,000.54	53,618.04
Sureshkumar Kandasamy	D0329	-	10,000.00
Nanthakumaran Theiventhiran	D0331	-	10,000.00
Suguna Sabesan	D0337	48,119.51	33,058.98
Sachi (Swaminathan R.)	D0338	47,972.62	30,358.69
Sankar Navasivayam	D0351	26,000.00	7,296.75
Natkunan Ganapathipillai	D0366	47,972.62	30,358.71
Suratha Nagalingam	D0368	-	15,436.68
Adchaya Foundation	D0377	71,212.21	49,505.19
Jeevika Vivekananthan	D0382	5,140.00	33,080.00
<b><i>Balance c/f</i></b>		<b><i>3,096,529.95</i></b>	<b><i>2,716,942.70</i></b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>3,096,529.95</i></b>	<b><i>2,716,942.70</i></b>
Jeyakumaran Chandrasegaram	D0386	5,140.00	27,080.00
Kana Praba	D0389	15,420.00	30,000.00
Suganthan Thalayasingam	D0390	5,900.00	-
Subakesan Perayiravar	D0394	45,000.00	33,080.00
Sanathanan Velauthapillai	D0398	-	30,000.00
Burusothman Ahiladas	D0400	-	21,900.00
Jude Prakash	D0404	49,720.00	36,160.00
Selvabavan Vettivelautham	D0406	-	2,733.40
Sivani Pathmarajah	D0407	181,587.20	65,499.23
Mathuran Marianayagam	D0412	-	75,000.00
Nilakshan Swarnarajah	D0413	28,320.00	20,840.00
Ambi Thurai	D0431	30,000.00	19,371.35
John Kesius Suthan	D0446	-	36,960.00
Balasooriyan Balasingam	D0452	4,508.27	25,576.82
Elampoornan Arunasoruban	D0453	25,000.00	25,000.00
Ratneswaran, S.	D0457	71,958.92	45,537.82
Sellathamby Sriskandarajah	D0458	47,972.60	30,358.69
Joseph John Cansius Loroy	D0460	95,945.24	60,717.10
Kanaga Sugumar	D0461	239,863.06	151,792.55
Thambiah Nanthakumar	D0462	40,798.05	20,575.00
Kathiravelu Vijayakumaran	D0464	40,798.05	20,575.00
Ampalam Kumarakannathan	D0465	40,798.05	-
Kanakasapapathipillai Shanmuganathan	D0467	-	10,287.50
Manickam Sathiamoorthy	D0468	47,972.62	30,358.64
Venthanar Ilansey	D0474	17,065.11	33,029.70
K.Vignesvarathasan	D0483	79,061.29	55,182.10
Rasiah Shan	D0484	47,972.60	33,092.09
Sugirtharajah, R. S.	D0485	88,359.19	48,844.10
Muttiah Nithiyananthan	D0486	47,972.62	30,358.69
Kanagaratnam Balendra	D0487	43,563.72	5,398.74
Thiyagarajah Thibaharan	D0488	21,781.91	15,179.38
Natkunathayalan Murugesu	D0489	4,417.96	-
Rajaji Rajagopalan	D0492	-	20,000.00
Kokiladevi Mahendirarajah	D0494	40,000.00	-
Ponnudurai Arumuganesan	D0495	-	41,510.94
Maheswary Balasundaram	D0497	47,972.60	24,918.60
Sathapalan Kanasalingam	D0498	21,927.10	15,179.40
Punitha Letchmunnan	D0499	47,972.62	30,358.71
AVIM Consultancy Limited	D0500	23,986.35	15,179.40
Elayathambi Thayanantha	D0501	14,391.77	9,107.67
Ravi Ponnuthurai	D0503	-	1,606.68
Anantha, S.	D0512	23,986.35	15,179.41
Krishnarajah, K. (K.K.Rajah)	D0519	47,972.60	30,358.72
Shanmugasarma Vidhyashankar	D0521	47,474.81	33,003.64
Janani Kirubaharan	D0522	47,972.60	27,534.71
Suppiramaniam Pillai	D0527	-	10,287.50
<b><i>Balance c/f</i></b>		<b><i>4,827,083.21</i></b>	<b><i>4,031,655.98</i></b>

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

		31.12.2022	31.12.2021
		Rs.	Rs.
<b>Name of the Donor</b>	<b>Donor ID</b>		
<b>Balance b/f</b>		<b>4,827,083.21</b>	<b>4,031,655.98</b>
Sumathi Janakan	D0529	47,972.60	30,358.73
Amirthalingam Wimalathanan	D0532	95,945.24	60,717.17
Thavachselvan Noel Suganthan	D0535	43,598.99	41,609.15
Jeyakumar, K. T.	D0536	71,958.92	49,638.00
Nethaji Nadarajah	D0539	38,859.28	24,665.40
Kathiripillai Jegatheeswaran	D0540	47,972.62	30,358.71
Sutharsh, B&J.	D0545	71,958.92	49,707.00
Lakshan Chitrakumaran	D0546	47,474.81	33,059.03
Sivanesan Ponniah	D0555	40,000.00	29,057.02
Aingkaran, K.	D0557	240,000.00	233,392.93
Paramakuru Vithyasagar	D0559	100,000.00	-
Ramagrishnan Muhunthan	D0563	-	15,000.00
Kanesalingam Thusyanthan	D0564	15,334.00	15,000.00
Sivanantharajah Aathirayan	D0565	-	5,000.00
Nesarajah Saddanathapillai	D0566	10,000.00	9,685.67
Sivarajan Balakumaran	D0568	-	17,625.00
Jegaseelan Varalakson	D0569	-	15,000.00
Jeganathan Thivatharan	D0570	-	15,000.00
Lingeswaran, S.	D0574	23,986.35	15,179.39
Jegendirabose, V.	D0575	95,945.24	60,717.08
Muraleetharan, T.	D0576	71,958.92	45,537.94
Rajeswari Balasubramaniam	D0577	47,972.60	60,553.24
Tamil, M K.	D0580	32,248.35	16,066.84
Ponniah Papanathasivam	D0585	47,972.60	30,358.72
Sivanantharasa Panchadcharam	D0588	23,986.35	15,179.39
Sithamparathas KAT	D0592	71,958.92	45,537.86
Shanmuganathan Rajaratnam	D0594	38,859.28	24,665.39
Balasingam Yogarajah	D0595	15,543.70	9,838.95
Raventhiran Thuraisingam	D0596	19,820.06	15,735.29
Joyel Jeevagan Athisayathan	D0597	23,986.35	15,166.03
Jeyanthan Rajendra	D0603	10,000.00	9,685.67
Kuganenthira Nagamuthu	D0604	20,000.00	9,685.67
Narenthiran Nadesan	D0605	10,000.00	9,685.67
Kuganathan, K.	D0606	20,000.00	19,371.35
Sivakulam Sivakolunthar	D0607	20,000.00	14,528.51
Sutharsan Thiyagarajah	D0613	10,000.00	9,685.67
Nalayani Indran	D0618	39,164.58	30,358.69
Navanesan Gobidan	D0623	-	5,000.00
Harishanth Thiraviyanathan	D0628	33,000.00	17,625.00
Bhanu Janagan	D0629	-	33,333.64
Jeyakumar Mylvaganam	D0630	-	5,588.40
Navakaran Sivalingam	D0631	27,432.34	-
Gowrinath, S.	D0635	-	3,000.00
Rujica Niththiyanantharaja	D0638	-	1,000.00
Prithiviraj Kulasingam	D0644	-	10,000.00
Balakrishnan Kandasamy	D0646	10,000.00	9,685.67
<b>Balance c/f</b>		<b>6,411,994.23</b>	<b>5,249,299.85</b>

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

		31.12.2022	31.12.2021
		Rs.	Rs.
<b>Name of the Donor</b>	<b>Donor ID</b>		
<b>Balance b/f</b>		<b>6,411,994.23</b>	<b>5,249,299.85</b>
Balasubramanian Palanichamy	D0652	-	59,187.09
Harihara Hemesh	D0653	-	2,734.95
Sujeev, K.	D0660	-	5,000.00
Benedict Paul Bright	D0661	-	3,000.00
Kobiraj, R.	D0663	-	5,000.00
Selvarasa Sarvakaran	D0665	-	5,000.00
Thanujan, C.	D0666	-	5,000.00
Vinoj, S.	D0669	-	5,000.00
Karikalan, S.	D0670	-	1,500.00
Sanchayan, P.	D0672	-	8,000.00
Thiviyaraj, T.	D0674	-	7,500.00
Judeson, J.	D0676	-	7,500.00
Maxwell Meilan, S.	D0677	-	7,500.00
Velauthar Rajalingam	D0708	30,000.00	-
Ketheesvaran Navaratnam	D0712	19,429.63	13,413.82
Thangavel Rahunanthanan	D0716	30,668.00	15,000.00
Manickavasagar Vijikaran	D0720	-	5,000.00
Kathiravelu Puvinathan	D0731	40,798.05	20,575.00
Iyathurai Jeevanthakumari	D0732	20,399.02	-
Marythiresrani Arulanandam	D0733	9,594.53	14,374.01
Annogen Balakrishnan	D0734	47,972.60	30,358.69
Kokularuban Ongaranathan	D0735	4,408.88	2,684.59
Gopal Devadas Gobiratnam	D0737	71,958.92	45,577.87
Vithunan Ragulan	D0738	47,972.60	27,605.99
Mayuran Senthilnathan	D0740	-	17,941.65
Charles Jeyamohan	D0741	110,221.96	-
Ajanthan Amirthalinam	D0742	23,986.35	19,079.63
Jayasealan Navaratnam	D0743	95,945.24	63,450.50
Santhiramohan Santhirasearampillai	D0746	23,986.35	15,179.38
Thivakaran Jeyabalakrishnan	D0747	-	4,096.40
Kuruparan Nadarajah	D0748	23,986.35	15,179.38
Easwaran Ponnampalam	D0749	47,972.60	30,358.69
Sivathasan Sivakolunthu	D0750	47,972.60	30,331.99
Vijayapalan Jeyanthi	D0751	47,972.60	30,358.69
Suthersan, T.	D0752	47,972.60	30,358.69
Sujeeth Ganesabalan	D0753	28,822.05	-
Kuhachandran Kathiravelpillai	D0754	23,986.35	15,212.00
Sujeevan Tharmaratnam	D0755	2,000.00	4,000.00
Dilrukshi Subakaran	D0756	-	22,560.00
Chitparan Jegathesan	D0757	-	1,357.08
Jeneeit Jeyakanthan	D0758	-	22,560.00
Ganga Nanthkumar	D0759	-	22,560.00
Ambi Balasubramaniam	D0760	-	22,560.00
Vasanthi Manoharan	D0764	45,218.02	30,358.69
Chandra Ravindran	D0765	2,754.58	30,358.69
Mary Saroja Sritharan	D0766	47,972.60	30,358.69
<b>Balance c/f</b>		<b>7,355,966.71</b>	<b>6,004,032.01</b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>7,355,966.71</i></b>	<b><i>6,004,032.01</i></b>
Vimal Paramanathan	D0767	-	13,837.09
Saravanamuthu Sivam	D0768	-	55,309.44
Jeyakumar Sundarampillai	D0769	38,859.28	26,898.77
Kadasamy Naranderan	D0770	19,429.63	12,332.68
Piriyatharshini Tennekoon	D0771	3,614.93	12,332.69
Joseph Valantine Ratnarajah	D0772	1,102.64	12,332.71
Vikneswary Sivanandam	D0773	9,721.89	14,490.03
Thayanithi Thillainathan	D0774	35,510.41	36,035.69
Maharajasinam Vusivalinam	D0775	-	8,127.90
Thirumurugan Ponnuthurai	D0776	19,622.82	12,268.36
Yoenthiran Eliyathamby	D0778	21,719.24	-
Sabrina Jeyaseelan	D0779	47,474.81	30,325.58
Umavannan Sarvananthan	D0781	64,598.92	49,505.19
Gobinath Somasundaram	D0782	-	4,129.05
Ashok Arunakiri	D0783	23,986.35	15,179.38
Nirojan Thanaratnasabapathy	D0785	19,727.51	15,179.38
Meera Arnold	D0786	66,133.18	-
Madura Rasaratnam	D0787	47,972.62	30,358.69
Janani Paramsothy	D0788	-	4,100.10
Tharshanan Vijayaratnam	D0789	-	4,096.39
Visahan Subramaniam	D0790	47,972.60	30,358.69
SenthurKumaran ketheeswarathan	D0793	34,242.44	23,780.84
Jegan Ganeshananthan	D0794	36,997.02	21,833.02
Logendran Kannuthurai	D0795	57,532.23	21,833.02
Sumithiran Rasathurai	D0796	34,242.44	21,833.02
Priyatharshan Pathmanathan	D0797	34,242.44	21,833.02
Walter Arulgnanam	D0798	35,242.44	32,749.57
Sutharshan Pathmanathan	D0799	34,242.44	27,833.02
Thanusiyan Nadarajapillai	D0800	57,532.23	21,833.02
Canagasabapathy Nallainathan	D0801	34,242.44	21,833.03
Kumar Nagarajan	D0802	34,242.44	23,780.84
Devarajan Chelliah	D0803	-	23,373.90
Poorani Pathmanaba Iyer Shanthakumar	D0804	230,697.08	54,582.79
Gopalraj Periyannan	D0805	19,891.72	21,833.02
Stephen Vidhyani Sivalingam	D0806	51,702.05	35,667.08
Dr.Sritharan Subramaniam	D0807	85,606.09	54,582.59
Saravanamuttu Vigneswaran	D0808	12,704.22	21,833.02
Kannan Sinnarajah	D0809	-	19,478.25
Arooran Thiyagarajah	D0810	64,899.23	47,556.12
Selvarajah Sajeew Edward	D0811	-	19,584.00
Sivanthy Puveendran	D0813	47,972.60	30,358.73
Kumaran Panchalinam	D0814	23,986.35	15,179.39
Nimalathasan Sivakolunthu	D0815	17,065.11	27,674.12
Tharshan Tharmathurai	D0816	10,346.44	-
Ravishankar Kulasingam	D0818	95,945.24	60,717.12
Pathmavathy Masilamany	D0820	47,972.60	27,625.28
<b><i>Balance c/f</i></b>		<b><i>8,924,960.83</i></b>	<b><i>7,090,417.63</i></b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>8,924,960.83</i></b>	<b><i>7,090,417.63</i></b>
Thavathas Thirugnanasambanthar	D0821	-	2,720.04
Jay Ganesh	D0822	47,972.62	30,358.71
Krishnakumar Nagamuthu	D0823	-	8,303.23
Mario Arulthas	D0825	47,972.60	38,558.99
Prasanna Thiyagaraja Iyer	D0826	47,972.61	30,404.77
Siva Sivakanthan	D0827	2,754.58	30,358.71
Karunakaran Thambapillai	D0828	47,972.62	27,625.28
Jesuratnam Ponnuthurai	D0829	28,482.96	27,625.28
Charles Sebastiampillai	D0831	38,859.28	20,224.30
Jeevan Suvendran	D0833	-	13,539.18
Kavitha Laxmi	D0834	38,859.28	17,930.28
Kennedy Bastian Bastiampillai	D0835	77,718.56	49,409.74
Nadarajah Gunapalan	D0837	35,001.37	24,665.39
Prasanna Patkunam	D0839	19,429.63	11,239.42
Reginold Cornolis	D0840	1,102.64	10,110.64
Sanjeevan Sivarajah	D0842	-	13,119.15
Sanmugam Sivashankar	D0843	19,429.62	13,425.96
Prashath Ganthiyalagan	D0844	47,972.60	30,378.04
Sithi Vinayaganathan	D0845	-	15,524.54
Sivanesan Shanthakumar	D0846	16,208.50	12,407.70
Suresh Sivarajah	D0847	19,740.68	13,471.95
Tennegedara Saheer	D0848	1,102.64	14,606.99
Thinesh Mahendralingam	D0849	-	7,918.23
Virupatchi Nitheyanantha Sarma	D0850	38,859.28	29,040.69
Yazhini Nathan	D0851	19,429.63	14,553.25
Anpalagan Kanagaratnam	D0852	-	70,017.87
Shapna Kumar	D0853	37,243.64	26,079.56
Tharani Jeyaratnam	D0854	-	30,644.41
Renuka Fiondela	D0855	-	26,121.93
Yogaratnam Jegatheesh	D0856	-	1,606.67
Velautham Kirubathan	D0857	-	13,469.44
Muraleetharan Murugiah	D0858	72,484.88	43,666.23
Peter Manuelpillai	D0859	34,250.54	19,888.08
Theivigan Panchalingam	D0860	49,720.00	30,000.00
Piratheepan Jega Thusyanthy	D0863	44,580.00	39,240.00
Aflal Aflal	D0865	-	21,400.00
Sri Gowrishankar	D0867	-	33,160.00
Faizal Aliyar	D0868	-	24,320.00
Ganeshan Kumaravelu	D0869	49,720.00	36,160.00
Yogasuthan Loganathan	D0870	31,730.00	18,080.00
Vishnukanth Sinnathamby	D0871	34,300.00	18,480.00
Thayalan Kugathan	D0872	-	15,400.00
Renuka Thuraisingham	D0873	49,720.00	30,000.00
Aravinthan Thirugnanasambanthar	D0877	35,400.00	18,480.00
Gayatri Selvamanickam	D0878	-	18,480.00
Sakthivel Sathiyamoorthy	D0880	74,580.00	49,620.00
<b><i>Balance c/f</i></b>		<b><i>10,035,531.59</i></b>	<b><i>8,182,252.28</i></b>

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

		31.12.2022	31.12.2021
		Rs.	Rs.
<i>Name of the Donor</i>	<i>Donor ID</i>		
<b>Balance b/f</b>		<b>10,035,531.59</b>	<b>8,182,252.28</b>
Arunothayan Ambalavanar	D0881	17,990.00	9,080.00
Kokulan Thillainathan	D0882	64,250.00	36,960.00
Venukanthan Bhavani	D0883	-	19,449.41
YoginieThirukanasan Yoginiethirukanasan	D0884	31,274.43	19,280.21
Thivijananth Gunasingam	D0885	30,420.00	36,000.00
Rujenthan Thirugnanam	D0886	-	15,400.00
Paheerathan Mahalingam	D0887	-	9,240.00
Thamilini Jothilingam	D0888	33,604.03	17,279.45
SK Vickneaswaran	D0889	51,415.19	15,779.94
Ramanan Santhirasegaramoorthy	D0890	56,756.17	9,478.37
Balasubramaniam Sivakadacham	D0891	25,913.45	52,590.54
Jonathan Thayaparan	D0892	29,144.49	17,169.78
Emanuel Pratheepan Kunasingam	D0893	-	19,280.21
Bharath Arunachalam	D0894	31,274.43	19,259.26
Ravishanker Subramaniam	D0895	-	1,604.94
Sivasankaran Uthayasankaran	D0897	44,443.10	32,133.68
Wijendran Pasupathy	D0898	-	11,245.04
Suthanthira Ravindran	D0899	-	19,259.26
Suchitra Jeganathan	D0900	-	19,259.26
Nagalingam Rajendrakumar	D0901	31,274.43	19,259.26
Aathavan Selvarajah	D0902	-	34,940.21
Suganya Ramachandra	D0904	31,274.43	19,259.26
Giritharan Navaratnam	D0905	1,808.55	36,015.22
Rameshwaran Anandakumarasamy	D0906	-	6,312.38
Navajeevan Anantharaj	D0907	-	9,356.11
Rajeeshun Arudchelvam	D0908	-	9,808.90
Reuban Rajaratnam	D0909	-	19,280.21
Nimal Vinayagamoorthy	D0910	-	18,604.65
Jeyaranjini Jeyasingham	D0913	31,463.03	19,693.57
Prapaharan Markandu	D0915	15,637.22	19,124.79
Thananshan Thavarajah	D0916	-	17,512.20
Thayanthan Thirunavukkarasu	D0919	20,000.00	18,600.00
Pirinthan Gunarajah	D0920	32,400.00	18,000.00
Sayanthan Sabapathy	D0921	32,400.00	18,600.00
Ramasthanan Arulampalam	D0922	-	18,600.00
Thanushan Kanagarajah	D0923	-	18,600.00
Senthilkumaran Navaratnarajah	D0924	32,400.00	18,600.00
Thevaranjan Navaratnam	D0925	-	18,600.00
Shanmugathan Balasingam	D0926	32,400.00	-
Nilashan Namasivayam	D0927	18,000.00	-
Muralidaran Nadarajah	D0929	34,590.30	21,692.01
Nadarajah Venkadramanan	D0930	33,000.00	17,625.00
Sivasankar Sutharshan	D0931	33,000.00	17,625.00
Jayakanthan Sathival	D0932	33,000.00	17,625.00
Panchalingam Kumanan	D0933	33,000.00	17,625.00
Vijila Vijayasundaram	D0934	-	19,280.21
<b>Balance c/f</b>		<b>10,897,664.84</b>	<b>9,032,240.61</b>



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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>10,897,664.84</i></b>	<b><i>9,032,240.61</i></b>
Kajaroopan Veerasingham	D0935	35,668.37	7,430.33
Vaseekaran Thirupuvaneswaranaran	D0936	35,668.38	7,430.33
Partheepan Nadarasa	D0937	35,668.38	7,430.35
Sutharshan Kunaraj	D0938	35,668.37	7,430.33
Archchayan Manoharan	D0939	35,668.37	7,430.33
Anojan Thavarasa	D0940	35,668.37	7,430.33
Janathan Thiruchelvam	D0941	33,000.00	17,625.00
Kajaharan Manoharan	D0942	11,910.03	3,168.16
Laiyaanaa Asif nimry	D0943	-	4,660.50
Guneshan. S	D0944	15,334.00	9,000.00
Gowmaaran. S	D0945	15,350.00	9,000.00
Yathurshanan. V	D0946	15,334.00	9,000.00
Janursh. Y	D0947	-	9,000.00
Kapilan. B	D0948	-	18,003.29
Vithurshan. S	D0949	-	8,828.98
Vimosanan. A	D0950	30,668.00	18,000.00
Anushuthan. A	D0952	15,350.00	9,000.00
Tharangan. S	D0953	15,334.00	9,000.00
Vinujan. S	D0954	15,371.00	9,000.00
Nirojan Nirojan	D0955	-	9,000.00
Sharmi. S	D0956	-	9,000.00
Philip Selvaratnam	D0957	-	7,064.59
Arunan G	D0958	-	9,000.00
Anonymous Anonymous (2021 - 1)	D0959	-	24,940.70
Prajeev Gunaratnam	D0960	4,396.31	53,812.44
Kajeevan Naguleswaran Sathana	D0961	-	13,770.87
Kalaivani (Vithusha Aruhan)	D0963	-	13,812.70
Ragunathan Mahesu	D0964	-	16,411.31
Vaidialingam Gopal Sangarapillai	D0965	-	55,312.60
Niranjini Ganesan	D0966	-	10,932.62
Thirugnanaselvam Thanuchiyan	D0968	11,000.00	10,000.00
Lavanja Thurairatnam	D0969	-	4,000.00
Nivetha Sivarajah	D0970	-	2,000.00
Kalaichchelvi Baskaran	D0975	-	20,000.00
Thevasenai Sivakumar	D0976	-	33,420.00
Chrishny Kangatharan	D0978	43,018.39	28,042.20
Pushpanathan Krishnapillai	D0979	62,594.76	31,904.86
Selvakumar Sivanathan	D0980	-	12,077.80
Ponnampalam Sangar	D0981	-	9,316.11
Emilyn Chandrababu	D0982	33,000.00	17,625.00
T. Raguvaran	D0983	-	21,900.00
S. Sivatharsan	D0984	-	5,000.00
V. Vipulan	D0985	-	10,000.00
L. Lavan	D0986	-	10,000.00
R. Rishikeshan	D0987	-	20,000.00
S. Jeyakeesan	D0988	-	25,000.00
<b><i>Balance c/f</i></b>		<b><i>11,433,335.54</i></b>	<b><i>9,693,452.34</i></b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>11,433,335.54</i></b>	<b><i>9,693,452.34</i></b>
T. Piratharsanna	D0989	-	12,000.00
R. Kopiriyana	D0990	-	7,500.00
P. Thiruvakaran	D0991	-	7,500.00
S. Gowsigan	D0992	-	7,500.00
S. Kiriparan	D0993	-	5,000.00
S. Athavan	D0994	-	5,000.00
T. Kananeesan	D0995	-	5,000.00
B. Arunn	D0996	-	10,000.00
S. Kajarathan	D0997	-	5,000.00
S. Niroekumar	D0998	-	10,000.00
T. Tharshan	D0999	-	5,000.00
R. Kokulavasan	D1000	-	5,000.00
S. Vagulan	D1001	-	5,000.00
S. Rishikesan	D1002	-	5,100.00
S. Gowthaman	D1003	-	5,000.00
P. Iroshan	D1004	-	10,343.00
B. Sarangan	D1005	-	20,000.00
K. Saravanan	D1006	-	10,000.00
R. Kajenthana	D1007	-	10,000.00
T. Suvashker	D1008	-	10,000.00
S. Thusantha	D1009	-	5,000.00
S. Gamalendra	D1010	-	10,000.00
S. Mayuran	D1012	-	20,000.00
T. Nirusan	D1013	-	2,500.00
T. Tharsan	D1014	-	2,500.00
Anonymous anonymous (2021 - 2)	D1015	-	2,733.40
R P Yoganatha Rajosana	D1016	-	14,085.50
Rooban Sivarajah	D1017	18,016.22	11,249.44
Kiruthiya Kanagendran	D1018	17,788.87	20,224.30
Rajadurai Radhakrishnan	D1019	37,847.73	27,048.27
Selvakumar Sellathurai	D1021	-	16,066.84
Anonymous anonymous (2021 - 6)	D1022	-	1,000.00
Chelliah Yoganana	D1024	25,700.00	23,840.00
Kokulan Vivekananda	D1020	-	25,000.00
Easwarakumar Theivendrapillai	D1025	99,650.00	77,000.00
Senthuran Tharmarajah	D1026	-	30,800.00
Muhamadh Khalid	D1027	-	9,240.00
Vaheesan Selvaratnam	D1028	-	19,280.21
Thangarajah Sivapala	D1030	-	23,737.93
N Murugadas	D1031	-	47,475.87
Thavendran Janahan	D1033	-	25,000.00
Anonymous anonymous (2021 - 4)	D1035	-	50,000.00
Seevaratnam Vakeesan	D1037	17,477.13	8,471.70
Mr & Mrs Ambikaipakan Memorial	D1038	-	100,000.00
Indra K & K Adga	D1039	-	27,942.00
Sritharan .S	D1042	-	1,000.00
<b><i>Balance c/f</i></b>		<b><i>11,649,815.49</i></b>	<b><i>10,454,590.80</i></b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>11,649,815.49</i></b>	<b><i>10,454,590.80</i></b>
Gunarathenam Gopiramanan	D1043	82,249.14	26,272.22
Kuruparan Manikkavasakar	D1044	-	39,954.42
Panchalingam Niroshan	D1045	-	25,000.00
Kirinithagowry Amirtharatnarajah	D1046	-	75,317.75
Balanavaneethan Malavan	D1047	-	27,700.12
Dhineshan Selvaratnam	D1048	-	18,829.44
Rajaranjan Pushparagavan	D1049	25,895.88	12,998.01
Chanthuru Kurulingam	D1050	49,469.00	21,937.73
Deen Joe Milton	D1051	-	31,382.39
Pirajeeth Anandaraja	D1052	-	70,597.50
Arumugam Raveendran	D1053	-	56,656.68
Thanendra Selvalingam	D1054	-	70,597.50
Satheesan Paramalingam	D1055	-	34,343.37
Mangaleswary Subash	D1056	47,972.60	16,561.24
Mayutan Kanthasamy	D1057	48,925.55	17,554.70
Kirushanthan Sathananthan	D1058	-	28,105.52
Ponnampalam Sureshkumar	D1059	-	6,921.46
Theivendram Arichun	D1060	-	5,586.77
Jananan Tharmapalan	D1061	-	2,734.95
Kokulan Jeyarasa	D1062	-	28,284.51
Ambi Puvi	D1063	-	5,078.35
Somasundram Rajendran	D1064	-	5,586.77
Santhasoruban, S.S	D1066	-	12,000.00
Maithili Thayanithy	D1067	33,604.03	7,845.60
Amizhthini Subatharan	D1068	-	4,707.36
Loganathan Sivambikai	D1070	8,401.01	4,707.36
Kalarany Mailvaganam	D1071	-	4,707.36
Kalavaany Balasundaram	D1072	-	4,707.36
Anushya Karthigesu	D1073	-	4,707.36
Kamalavathy Senthivasan	D1074	8,401.01	4,707.36
Jeeva Ranesh	D1075	-	4,707.36
Sorupa Shan	D1076	-	4,707.36
Neelawathy Nagulesapillai	D1077	-	9,414.72
Pararasasingam Hasenthirarasa	D1078	-	31,382.39
John Yathavan	D1079	-	1,000.00
Tharmeswara Tharmalingam	D1080	-	20,440.00
Kokilanath Balasundaram	D1082	-	7,300.00
Pirasath vasanthanathan	D1083	49,720.00	20,920.00
Mary Kaneshan	D1084	-	2,920.00
Yekatharsan Sivasubramaniyam	D1085	-	29,940.00
Sripirabaharan Achchuthanpillai	D1087	-	34,926.00
Anonymous anonymous (2021 - 5)	D1088	-	10,000.00
Ulagenthirara Mathi	D1091	-	55,371.71
Shirani Peter	D1092	-	27,932.25
Antonia Josephine Sanjeev	D1093	-	12,000.00
Balasubramaniam Janarthanan	D1094	24,000.00	10,000.00
<b><i>Balance c/f</i></b>		<b><i>12,028,453.71</i></b>	<b><i>11,413,643.75</i></b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b><i>12,028,453.71</i></b>	<b><i>11,413,643.75</i></b>
Anton Macmillan Prasanthraja	D1095	-	12,000.00
Nalayini .T	D1104	9,000.00	4,000.00
Tharshanan Kathiresapillai	D1105	-	6,000.00
Saravanaraj Nadaraja	D1107	9,000.00	4,000.00
Perinpanayagam Kanapathipillai	D1108	95,945.24	16,289.73
Pratheepan Poopalasingam	D1109	34,177.73	6,331.25
Kanthasamy Thanancheyan	D1110	47,917.23	9,450.45
Vickraman Anton Rajo	D1111	-	5,000.00
Thirunavukkarasu Muhunthan	D1112	-	26,582.40
Chandra Murali	D1113	-	20,000.00
Nagamany Nithiyanthan	D1114	50,727.18	8,144.85
Vimalasegaran Shabesan	D1115	11,092.70	11,086.06
Thanapriyan Tharmaraja	D1116	45,218.02	5,492.23
Saruga Parameswaran	D1117	-	2,000.00
Mark Ariyanayagam	D1119	15,945.95	3,705.93
Ranisan Raveendran	D1120	-	1,000.00
Palaniandy Sundarason	D1121	-	6,000.00
Shanthan Navaratnam	D1123	73,307.98	-
Kugaruban Ganesalingam	D1125	-	322,150.62
Tharaka Sasitharan	D1126	-	32,569.93
Vigikaran Vijayaratnam	D1128	15,182.46	2,714.15
Visitharan Praisoody	D1129	90,436.08	-
Arulmala Arumynayagam	D1130	90,436.08	-
Socrates Manikkarjah	D1131	-	10,000.00
Satkunam Sathiyathevan	D1132	-	20,000.00
Sivappiriya Pathmaharan	D1133	5,140.00	3,000.00
Thushani Sivarajah	D1138	-	1,000.00
Civagnanam Periyasamy	D1140	47,972.62	2,684.59
Balananthini Balasubramaniam	D1141	33,054.99	-
Parasuram Rajendra	D1143	31,274.43	-
Vaheesan Selvarajah	D1144	-	31,007.75
Raguparan Manivannan	D1147	34,430.86	-
Shanthini Ramachandran	D1148	-	1,000.00
Tamil Karikalan	D1150	2,181.63	-
Punnagai Krishnan	D1151	13,771.71	-
Kajatharsan Jeevendiran	D1152	5,140.00	3,000.00
Kulothungan Jeganathan	D1155	-	18,604.65
Ganeshamoorthy Suntharesan	D1156	-	18,604.65
Niraj Gunanathan	D1157	-	18,604.65
Satheejan Guganathan	D1158	-	18,604.65
Elango Kandasamy	D1159	33,054.99	-
Rosan Jebanesan George	D1160	16,527.49	-
Gajamugan Iyathurai	D1161	12,000.00	1,000.00
Vaithilingam Ganeshanathan	D1162	30,840.00	-
Rameshwar Vinayagamoorthy	D1163	-	4,283.88
Secretariat Batticaloa	D1164	-	10,000.00
<b><i>Balance c/f</i></b>		<b><i>12,882,229.08</i></b>	<b><i>12,079,556.17</i></b>

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

		31.12.2022	31.12.2021
		Rs.	Rs.
<i>Name of the Donor</i>	<i>Donor ID</i>		
<b>Balance b/f</b>		<b>12,882,229.08</b>	<b>12,079,556.17</b>
Gobinath Ponnuththurai	D1165	12,000.00	1,000.00
Perinpam Gopiharan	D1166	12,000.00	1,000.00
Balakumar Anandasamy	D1167	-	22,560.00
Pahirathan Nadarajah	D1168	11,843.85	1,550.39
Ramesh Ponniah	D1169	-	18,604.65
Palan Jayakaran	D1170	-	9,302.33
Veenuja Parimalarajah	D1171	-	18,604.65
Laushaan Loganathan	D1172	16,527.49	-
Shanmuganathan Prasath	D1173	6,000.00	1,000.00
Arumugam Sivanesan	D1174	16,527.49	-
Sinna Kirubananthan	D1175	45,218.02	-
Ragulan Tharmakulasingham	D1176	8,500.00	-
Dineshan Sivathan	D1177	13,500.00	-
Yogakumar Kanagasundaram	D1178	20,120.15	-
Thangarajah Jeyanthan	D1180	15,000.00	-
Yogan Kannamuthu	D1181	35,530.80	-
Chelliah Rathakrishnan	D1182	55,725.00	-
Rajeev Nirmalasingam	D1183	10,000.00	-
Kumarasamy Yathunathan	D1184	15,000.00	-
Subramaniam Umasuthan	D1185	21,000.00	-
Vyasah Kalyanasunderam	D1186	-	6,000.00
Vyramuthu Sornalingam	D1187	18,729.51	-
Arasi Vickneaswaran	D1188	29,766.03	-
Manoharan Vaithianathan	D1189	18,729.51	-
Kirubakaran Gunaratnam	D1190	18,729.51	-
Thayanantham Subramaniam	D1191	16,459.40	-
Shanmugampillai Bharathidasan	D1192	37,691.05	-
Sinniah Sukumar	D1193	20,000.00	-
Pirathiviraj Sivasubramaniam	D1194	40,000.00	-
Suthakaran Perampalam	D1196	3,500.00	-
Vithiananthan Sivamainthan	D1197	23,627.45	-
Thuraijah Alaheswaran	D1198	40,000.00	-
Rasathurai Premkumar	D1199	10,000.00	-
Arumugam Kanthupu	D1201	45,218.02	-
Jonathan Rasiah	D1202	18,729.51	-
Pathmawathy Karunanathan	D1205	17,718.90	-
Lambotharan Sellavel	D1206	12,000.00	-
Sangarapillai Nadarajah Kularajah	D1207	190,329.59	-
Vasanthan Navaratnam	D1208	73,307.98	-
Roopan Navaratnam	D1209	36,653.98	-
Shanthini Ramachandran	D1210	4,500.00	-
Nishan Canagarajah	D1211	42,474.79	-
Nimallan Pathmanathan	D1213	24,001.84	-
Thambiah Kathiravelu	D1212	10,000.00	-
Amarneethi Vamathevan	D1214	24,001.84	-
Nadarajah Nishaanthan	D1215	20,001.54	-
<b>Balance c/f</b>		<b>13,992,892.33</b>	<b>12,159,178.19</b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b>13,992,892.33</b>	<b>12,159,178.19</b>
Kajendran Vaithiyanathakurukkal	D1216	19,489.72	-
Shaun Ratnam	D1217	120,000.00	-
Nanthavarman Lingeswaran	D1218	3,000.00	-
Antoney Sujeevan	D1219	5,000.00	-
Vijayaratnam Vahesan	D1220	7,000.00	-
Jeyam Kanthamany	D1222	57,644.10	-
Sabthaswaraja Uthayarajan	D1223	48,036.75	-
Niruhan Viswarupan	D1225	33,000.00	-
Vickneswaran Jarsigan	D1226	33,000.00	-
Braveenan Thilaharajah	D1227	8,000.00	-
Pavalakanthan Panojan	D1228	8,000.00	-
Tharshan Thirugnaneselvam	D1229	8,000.00	-
Narththan Paramanathan	D1230	8,000.00	-
Jeseethan Thanabalasingam	D1231	8,000.00	-
Kalavally Sriharan	D1233	40,223.47	-
Thirumagal Kanaganayakam	D1235	33,604.03	-
Kavitha Selvan	D1236	17,022.49	-
Kanesh Kandasamy	D1237	17,022.49	-
Athithan Vimalaswaran	D1238	28,740.00	-
M.P.Padmanathan	D1239	13,253.88	-
Paramanathan Sajanathan	D1240	3,500.00	-
Kengathevy Morgan	D1241	32,078.80	-
Monex International	D1242	75,213.69	-
Joseph Suthakaran	D1244	23,620.00	-
Tony J Mariathas	D1245	21,315.76	-
Pakirathan Kandasamy	D1246	4,250.65	-
Kawsheha Muralitharan	D1247	15,334.00	-
Hajamugan .P	D1248	15,334.00	-
Shageevan Parameswaran	D1249	15,371.00	-
Sivaranjithan Arulthas	D1250	15,371.00	-
Ninujan Thayaparan	D1251	15,372.00	-
Thirukkumaran Thirugnanasambanthar	D1252	32,822.76	-
Anonymous	D1253	66,089.38	-
Sabesan Vathsala	D1254	32,822.76	-
Maithily Uthayasangar	D1255	32,822.76	-
Neelawathy Nagulesapillai	D1256	32,822.75	-
Anushya Karthigesu	D1257	8,131.28	-
Eegan Thirukkumaran	D1258	32,822.76	-
Kumanan Tharmalingam	D1259	34,897.46	-
Sumathy Niranjan	D1260	43,027.90	-
Kandasamy Navukkarasu	D1261	17,065.11	-
Piruthiviraj Hariraj	D1263	4,000.00	-
Nisanth M. Rajah	D1264	10,251.81	-
Dushanth Theivendram	D1265	56,640.00	-
Yogarajah Thiyagarajah	D1266	26,062.03	-
Concord Service Station	D1267	87,983.28	-
<b><i>Balance c/f</i></b>		<b>15,263,952.20</b>	<b>12,159,178.19</b>

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

		31.12.2022	31.12.2021
		Rs.	Rs.
<b>Name of the Donor</b>	<b>Donor ID</b>		
<b>Balance b/f</b>		<b>15,263,952.20</b>	<b>12,159,178.19</b>
Timperley Stores	D1268	16,474.00	-
Anika News	D1271	17,077.55	-
OM Wines LTD	D1272	8,798.33	-
Sorubanithy Shan	D1274	35,937.50	-
Chenthuran Satkunarajah	D1275	31,274.43	-
Nishanthika Kandasamy	D1276	31,274.43	-
Arulshanhar Sinniah	D1278	2,606.20	-
Mathiroban Shan	D1279	26,062.03	-
Srskandakumar Sivasubramaniam	D1280	26,322.65	-
Yalini Shanmugarajah	D1281	2,606.20	-
Adolphous Navaratnam	D1282	8,808.04	-
Sritharan Paramsothy	D1283	31,463.03	-
Costcutter	D1286	7,812.92	-
Jackmans	D1287	13,791.38	-
Ambalavanar Majuran	D1288	4,408.88	-
Rajendram Anojan	D1289	1,000.00	-
Sivachandran Sivagnanam	D1290	4,408.88	-
Gowerishankar	D1291	5,212.41	-
Manoharan	D1292	6,515.51	-
S.Vettivel	D1293	26,062.03	-
Balasubramaniyam	D1294	26,062.03	-
R.Ramesh	D1295	13,031.01	-
Alex Varma	D1296	2,606.20	-
Uruththiran	D1297	2,606.20	-
Logeesan Kathiravelupillai	D1302	39,328.75	-
Somasundaram Ilangovan	D1308	8,235.23	-
Kamalini Kathirgamathamby	D1309	16,000.00	-
Mega Store	D1314	9,236.58	-
Kumaran	D1315	5,243.84	-
Sirikuladevan	D1316	5,243.84	-
Vijayabalan	D1317	3,932.88	-
Ranjan	D1318	3,932.88	-
David	D1319	10,487.68	-
Desikaran	D1320	2,621.92	-
Chandra	D1321	13,109.60	-
Kiruba	D1322	6,554.80	-
Krishnakanthan.K	D1323	13,109.60	-
Raja	D1324	2,621.92	-
Rajalingam	D1325	13,109.60	-
Raj Thavaratnasingham	D1326	6,554.80	-
Prabhakaran.S	D1327	2,621.92	-
Sujatha	D1328	2,621.92	-
Sivakumaran .K	D1329	5,243.84	-
Jayakumar .K	D1330	13,109.60	-
Kanaka. Muralitharan	D1331	2,621.92	-
Raphael Maharaja	D1332	6,554.80	-
<b>Balance c/f</b>		<b>15,808,271.96</b>	<b>12,159,178.19</b>



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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

		<b>31.12.2022</b>	<b>31.12.2021</b>
		Rs.	Rs.
<b><i>Name of the Donor</i></b>	<b><i>Donor ID</i></b>		
<b><i>Balance b/f</i></b>		<b>15,808,271.96</b>	<b>12,159,178.19</b>
Nirmalan .M	D1333	5,243.84	-
Santhakumar .V	D1334	26,219.19	-
Mayuran	D1335	2,621.92	-
Mankollai Sri	D1336	2,621.92	-
Rameshkumar	D1337	2,621.92	-
Others		550,201.86	-
		<b>16,397,802.61</b>	<b>12,159,178.19</b>
<b>10 RESTRICTED FUND INCOME</b>			
EAP1260 Project Income		1,228,019.00	2,691,033.62
MEAP Project Income		2,283,752.67	620,720.00
Setup for Multimedia Project Income		597,234.00	-
Suvadi Project Income		675,683.78	-
Metadata Enrichment Project Income		952,730.00	-
Digitalization Documents of Jaffna Public Library		1,188,440.87	-
Documentation of Sri Lankan Muslim Ephemera		293,711.52	-
Kilinochchi District Regional Archive		596,153.80	-
Malayagam Archive		49,500.00	-
		<b>7,865,225.64</b>	<b>3,311,753.62</b>
<b>11 OTHER FUND INCOME</b>			
Audio Books Projects		471,806.00	369,600.00
Cast in Sri Lanka		-	152,067.00
Evelyn Ratnam Library Documentation		230,401.00	301,107.00
Kilinochchi District Regional Archive		-	528,750.00
Muslim Archive		39,992.60	313,590.54
Open Education Resource		656,000.00	686,293.31
Queer Archives		120,576.00	94,710.00
Staff Career Development and Empowerment		984,700.00	595,995.00
Uthayan News paper Digitalization		532,829.59	145,525.00
Women Archive		304,102.61	326,898.25
Upcountry Archive		-	276,184.92
Vaasahasalai		156,224.08	179,793.30
Early Tamil Works of Sri Lanka		135,000.00	-
Ariyalai Phase		87,000.00	-
		<b>3,718,631.88</b>	<b>3,970,514.32</b>
<b>12 OTHER INCOME</b>			
Interest Income		<b>23,324.63</b>	<b>16,024.84</b>

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>31.12.2022</b>	<b>31.12.2021</b>
	Rs.	Rs.
<b>13 PROJECT SPECIFIC EXPENSES</b>		
Noolaham Digital Library Collection Development	7,021,639.91	3,677,133.68
Backup Maintenance	2,238,859.28	630,399.00
Equipment and Software Maintenance	2,067,460.69	645,915.36
Women Archive	257,635.00	406,490.00
Audio Book Project	556,523.67	405,541.28
Cast in Sri Lanka Documentation	32,750.00	115,500.00
Evelyn Ratnam Library Documentation	271,546.70	421,995.00
Jaffna Uthayan Newspaper Digitalization	547,650.00	431,270.84
Kilinochchi District Regional Archive	-	669,746.34
Muslim Archive	360,300.00	326,054.38
Open Educational Resources	675,590.20	583,523.82
Upcountry Archive	-	101,100.00
Vaasahasalai	181,237.50	144,245.00
Staff Career Development and Empowerment	785,695.50	873,650.00
Early Tamil Works of Sri Lanka	170,396.50	-
	<b>15,167,284.95</b>	<b>9,432,564.70</b>
<b>14 EXPENSES INCURRED FROM RESTRICTED FUNDS</b>		
EAP1260 Project Income	1,228,019.00	2,691,033.62
MEAP Project Income	2,283,752.67	620,720.00
Setup for Multimedia Project Income	597,234.00	-
Suvadi Project Income	675,683.78	-
Metadata Enrichment Project Income	952,730.00	-
Digitalization Documents of Jaffna Public Library	1,188,440.87	-
Documentation of Sri Lankan Muslim Ephemera	293,711.52	-
Kilinochchi District Regional Archive	596,153.80	-
Malayagam Archive	49,500.00	-
	<b>7,865,225.64</b>	<b>3,311,753.62</b>
<b>15 ADMINISTRATIVE EXPENSES</b>		
Communication	265,919.75	165,661.33
Rent	600,000.00	580,000.00
Printing and Stationery	69,564.00	79,410.47
Postage	79,267.00	35,405.00
Travel and Transportation	51,360.50	25,162.00
Staff Salary	1,527,116.66	963,685.50
Staff Welfare	417,407.00	260,663.00
Depreciation	1,336,324.00	668,069.00
Electricity	191,439.87	78,470.55
Office Maintenance	950,358.00	429,274.35
Bank Charges	19,210.00	4,750.00
Audit Fees	35,000.00	30,000.00

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

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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	<b>31.12.2022</b>	<b>31.12.2021</b>
	Rs.	Rs.
QB Subscription	36,000.00	24,000.00
Office Shifting Charges	-	177,235.00
Human Resource Development	211,837.00	137,899.00
Hosting- Zoom	-	15,136.89
	<b>5,790,803.78</b>	<b>3,674,822.09</b>
<b>16 FINANCE COST</b>		
Annual Locker Fee	<b>12,000.00</b>	-
<b>17 TAX EXPENSE</b>	<b>4,198.43</b>	<b>491,791.94</b>

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**COMPUTATION OF INCOME TAX FOR THE Y/A 2022**

	<b>First 9 Months Rs.</b>	<b>Second 3 Months Rs.</b>
Comprehensive Income /(Loss) as per Accounts	(622,747)	(207,582)
Less: Other Source of Income		
Interest Income	<u>(17,493)</u>	<u>(5,831)</u>
Add: Disallowable Expenses		
Depreciation	<u>1,002,243</u>	<u>334,081</u>
	362,002	120,667
Less: Capital allowance as per schedule	(a) <u>(473,774)</u>	<u>(157,925)</u>
<b>BUSINESS LOSS</b>	<b><u>(111,772)</u></b>	<b><u>(37,257)</u></b>
Investment Income	<u>17,493</u>	<u>-</u>
<b>Taxable Income</b>	<b><u>17,493</u></b>	<b><u>-</u></b>
<b>Income Tax rates</b>	<b>@ 24%</b>	<b>@ 30%</b>
<b>Total Income Tax</b>	<b><u>4,198</u></b>	<b><u>-</u></b>
Business Loss during the year	(111,772)	(37,257)
Set off Investment Income Against Loss	<u>-</u>	<u>5,831</u>
<b>Business Loss C/F to Y/A 2023</b>	<b><u>(111,772)</u></b>	<b><u>(31,426)</u></b>

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**NOTES TO THE COMPUTATION OF INCOME TAX FOR THE Y/A 2022.**

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**(a) CAPITAL ALLOWANCE SCHEDULE :**

(SECTION 16 OF THE INLAND REVENUE ACT NO: 24 OF 2017)

Description	Year of Purchase	No of years	Cost	Already Claimed	Claimed During The Year	Balance To be Claimed
Computer	2020/21	5	628,000.00	125,600.00	125,600.00	376,800.00
	2021/22	5	1,867,000.00	-	373,400.00	1,493,600.00
Office Equipment	2020/21	5	308,000.00	61,600.00	61,600.00	184,800.00
Furniture	2020/21	5	32,000.00	6,400.00	6,400.00	19,200.00
	2021/22	5	323,495.00	-	64,699.00	258,796.00
<b>Total</b>			<b>3,158,495.00</b>	<b>193,600.00</b>	<b>631,699.00</b>	<b>2,333,196.00</b>

**NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) - COLOMBO.**

**ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST DECEMBER 2022**

	<b>31.12.2022</b>
	<b>Rs.</b>
<b>A ADDITIONS TO PROPERTY, PLANT &amp; EQUIPMENTS</b>	
<b>COMPUTER</b>	
04 Nos Desktop PCs -Dell Vostro	1,077,000.00
02 Nos Monitors -Dell 24" LED	93,500.00
03 Nos Monitors -HP M24FWA 23.8 Inch	129,000.00
01 No Laptop - Lenovo	194,000.00
01 No Keyboard & Mouse	5,500.00
03 Nos Keyboards -Logitech K120	6,000.00
03 Nos Mouses -Logitech B100	3,000.00
02 Nos UPSes-650V East	33,500.00
03 Nos UPSes-DCP 650V	18,000.00
03 Nos Processors -Intel I5-11400	159,000.00
03 Nos Motherboards -Asus Prime H510M-E	66,000.00
03 Nos RAMs -Corsair 8GB DDR4	33,000.00
03 Nos Hard disks -WD 1TB Blue HDD	30,000.00
03 Nos PC Casings -Future Black N3000	9,750.00
03 Nos Power Supplies -Magnum Pro 225X	9,750.00
	<b>1,867,000.00</b>
<b>FURNITURE AND FITTING</b>	
05 Nos Low Back Chairs	101,531.25
05 Nos High Back Chairs	117,193.75
03 Nos Office Tables	39,500.00
01 Nos Centre Table	6,620.00
01 Nos Sofa -Hawai Corner	58,650.00
	<b>323,495.00</b>