

BBK PARTNERSHIP

Chartered Accountants

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

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025.**

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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 March 31, 2025, 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 March 31, 2025 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.
10th FEBRUARY 2026.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

No.07, 57th Lane, Colombo - 06

STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2025.

	<i>Note</i>	31.03.2025 Rs.	31.03.2024 Rs.
ASSETS			
Non Current Assets			
Property, Plant and Equipment	4	1,517,289.26	2,623,053.42
Total Non Current Assets		1,517,289.26	2,623,053.42
Current Assets			
Cash and Cash Equivalents	5	11,950,775.86	9,381,622.32
Total Current Assets		11,950,775.86	9,381,622.32
Total Assets		13,468,065.12	12,004,675.74
FUNDS AND LIABILITIES			
Funds			
Accumulated Funds		792,056.77	895,639.53
Restricted Funds		11,652,104.46	10,204,680.09
Total Funds		12,444,161.23	11,100,319.62
Current Liabilities			
Accrued Expenses	6	285,000.00	257,500.00
Provision For Taxation	7	738,903.89	646,856.12
Total Current Liabilities		1,023,903.89	904,356.12
Total Funds and Liabilities		13,468,065.12	12,004,675.74

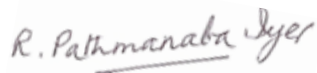
The Accounting Policies and Notes form an integral part of these financial statements.

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

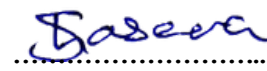

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Finance Officer

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 MARCH 2025

		31.03.2025	31.03.2024
	Note	Rs.	Rs.
Donation	8	13,005,093.35	12,510,014.07
Restricted Fund Income	9	15,849,195.70	14,092,591.77
Other Fund Income	10	1,741,082.46	5,480,736.58
Other Income	11	39,663.75	35,455.11
Total Income		30,635,035.26	32,118,797.53
Less: Expenditure			
Project Specific Expenses	12	(3,343,490.44)	(4,417,679.86)
Expenses Incurred From Restricted Funds	13	(15,849,195.70)	(14,092,591.77)
Administrative Expenses	14	(11,372,613.12)	(13,979,892.36)
Finance Cost	15	(28,800.00)	(28,800.00)
Total Expenditures		(30,594,099.26)	(32,518,963.99)
Surplus / (Deficit) of Income Before Tax		40,936.00	(400,166.46)
Less: Tax Expense	16	(93,516.23)	(24,962.59)
Surplus /(Deficit) of Income for the Year		(52,580.23)	(425,129.05)

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 MARCH 2025

	31.03.2025	31.03.2024
	Rs.	Rs.
Cash Flows from Operating Activities		
Profit (Loss) Before Tax	40,936.00	(400,166.46)
Adjustments		
Finance Income	(39,663.75)	(35,455.11)
Finance Expenses	28,800.00	28,800.00
Depreciation	1,473,763.16	1,541,843.49
Cash Flows Before Working Capital Adjustments	1,503,835.41	1,135,021.92
Changes in Operating Assets and Liabilities		
Decrease /(Increase) Advance receivable	-	-
Decrease /(Increase) Accrued and Other Receivable	-	-
(Decrease) / Increase Accrued and Other Payable	27,500.00	53,000.00
(Decrease) / Increase Other Creditors	-	-
Cash flow generated from Operations	1,531,335.41	1,188,021.92
Tax Paid	(1,468.46)	(1,720.64)
Net Cash Flow from Operating Activities	1,529,866.95	1,186,301.28
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(367,999.00)	(1,245,695.00)
Net Cash Flow from Investing Activities	(367,999.00)	(1,245,695.00)
Cash Flows from Financing Activities		
Finance Income	39,663.75	35,455.11
Finance Cost	(28,800.00)	(28,800.00)
Restricted Funds	1,396,421.84	(1,150,786.30)
Net Cash Flows from Financing Activities	1,407,285.59	(1,144,131.19)
Net Changes in Cash and Cash Equivalents During the Year	2,569,153.54	(1,203,524.91)
Cash and Cash Equivalents at Beginning of the Year	9,381,622.32	10,585,147.23
Cash and Cash Equivalents at End of the Year	11,950,775.86	9,381,622.32
Cash and Cash Equivalents at End of the Year		
Cash at Bank	11,898,275.86	9,329,122.32
Cash in Hand	52,500.00	52,500.00
	11,950,775.86	9,381,622.32

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 MARCH, 2025.

Description	Accumulated fund	Wikipedia Project Fund	Restricted Funds								
			EAP Project Fund			Suvadi Project Fund	Metadata Project	Digitalization Documents of Jaffna Public Library	Staff Career Development & Empowerment	Malayagam Archive	Documentation of Sri Lankan Muslim Ephemera
			MEAP	EAP	EAP- 1551						
Balance as at 01st April 2023	1,320,768.58	54,913.00	(233,520.67)	3,450,820.18	-	4,974,942.38	75,799	23,379.88	(111,512.50)	281,533.93	1,235,623.74
Fund received during the year	-	-	283,021.00	-	7,584,350.50	-	-	3,714,000.00	295,500.00	-	-
Funds Transferred to Revenue	-	(54,913.00)	(49,500.33)	(2,844,088.40)	(4,153,914.27)	(2,860,000.00)	(75,799)	(1,647,095.15)	(185,000.00)	(323,310.22)	(451,433.78)
Fund Transfer	-	-	-	-	-	-	-	-	-	-	(784,189.96)
Net income for the Year	(425,129.05)	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2024	895,639.53	-	(0.00)	606,731.78	3,430,436.23	2,114,942.38	-	2,090,284.73	(1,012.50)	(41,776.29)	-
Balance as at 01st April 2024	895,639.53	-	-	606,731.78	3,430,436.23	2,114,942.38	-	2,090,284.73	(1,012.50)	(41,776.29)	-
Fund received during the year	-	-	-	1,943,960.95	8,681,433.05	301,784.08	-	2,772,000.00	431,000.00	-	-
Funds Transferred to Revenue	-	-	-	(1,092,812.33)	(6,848,891.41)	-	-	(3,265,238.80)	(506,349.00)	(5,558.00)	-
Fund Transfer	(51,002.53)	-	-	-	-	-	-	-	-	47,334.29	-
Net income for the Year	(52,580.23)	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	792,056.77	-	-	1,457,880.40	5,262,977.87	2,416,726.46	-	1,597,045.93	(76,361.50)	0.00	-



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST MARCH, 2025.

Description	Restricted Funds										TOTAL
	Documentation related to Indigenous people	Kilinochchi District Regional Archive	Regional Documentation Trincomalee	Ariyaalai Phase-ii	Regional Documentation Ampara	History of Medicine Collection in Northern Sri Lanka	Documentation of Uthayan Library	Documentation of Human Rights	Documentation of Jaffna Hindu Ladies College	Noolaham Cloud Storage Solution	
Balance as at 01st April 2023	1,161,855.70	224,631.75	130,000.00	87,000	-	-	-	-	-	-	12,676,234.97
Fund received during the year	-	399,500.00	215,919.59	-	-	1,496,950.00	1,519,715.86	473,060.85	-	-	15,982,017.80
Funds Transferred to Revenue	(1,031,765.46)	(851,257.75)	(1,068,103.27)	-	(186,714.15)	(637,521.30)	(712,388.02)	-	-	-	(17,132,804.10)
Fund Transfer	-	-	-	-	784,189.96	-	-	-	-	-	-
Net income for the Year	-	-	-	-	-	-	-	-	-	-	(425,129.05)
Balance as at 31st March 2024	130,090.24	(227,126.00)	(722,183.68)	87,000	597,475.81	859,428.70	807,327.84	473,060.85	-	-	11,100,319.62
Balance as at 01st April 2024	130,090.24	(227,126.00)	(722,183.68)	87,000	597,475.81	859,428.70	807,327.84	473,060.85	-	-	11,100,319.62
Fund received during the year	-	-	923,404.26	-	-	-	-	50,000.00	1,600,000.00	542,035.20	17,245,617.54
Funds Transferred to Revenue	(130,090.00)	-	(459,962.96)	-	(547,141.18)	(731,414.10)	(810,996.08)	(518,749.40)	(888,315.92)	(43,676.52)	(15,849,195.70)
Fund Transfer	-	-	-	-	-	-	3,668.24	-	-	-	0.00
Net income for the Year	-	-	-	-	-	-	-	-	-	-	(52,580.23)
Balance as at 31st March 2025	0.24	(227,126.00)	(258,742.38)	87,000	50,334.63	128,014.60	0.00	4,311.45	711,684.08	498,358.68	12,444,161.23

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



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025.

1. CORPORATE INFORMATION

1.1 Domicile and Legal Form

The Noolaham Foundation was incorporated as “Company Limited by Guarantee” on 11th 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, 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 arc significant to the financial statements arc disclosed in note 2.6.

2.1.1 Foreign Currency Translation

Transactions in foreign currencies arc 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 MARCH 2025.

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	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 MARCH 2025.

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 MARCH 2025.

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 MARCH 2025.

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)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

4 PROPERTY, PLANT AND EQUIPMENTS

Cost					
Description	NOTES	Balance as at 01st April 2024	Addition during the year	Disposal during the year	Balance as at 31st March 2025
Computers	A	6,097,653.00	367,999.00	-	6,465,652.00
Office Equipment		782,470.00	-	-	782,470.00
Furniture and Fittings		1,060,320.00	-	-	1,060,320.00
Total		7,940,443.00	367,999.00	-	8,308,442.00
Accumulated Depreciation					
Description	Rates	Balance as at 01st April 2024	Charge for the year	Disposal during the year	Balance as at 31st March 2025
Computers	33.3%	4,341,832.33	1,258,566.41	-	5,600,398.74
Office Equipment	12.5%	344,157.50	79,468.75	-	423,626.25
Furniture and Fittings	20%	631,399.75	135,728.00	-	767,127.75
Total		5,317,389.58	1,473,763.16	-	6,791,152.74
Carrying Amount		2,623,053.42			1,517,289.26



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025**

	31.03.2025 Rs.	31.03.2024 Rs.
5 CASH & CASH EQUIVALENTS		
Commercial Bank PLC		
C/A No - 1100063121	11,007,291.53	8,444,473.28
S/A No - 8100079826	182,117.86	175,607.84
S/A No - 8157009116	208,629.46	207,298.74
Hatton National Bank		
S/A No -16020947265	500,237.01	501,742.46
Cash in Hand		
Petty Cash-Jaffna	37,500.00	37,500.00
Petty Cash-Batticaloa	15,000.00	15,000.00
	11,950,775.86	9,381,622.32
6 ACCRUED EXPENSES		
Audit Fee	210,000.00	205,000.00
QB Subscription	75,000.00	52,500.00
	285,000.00	257,500.00
7 PROVISION FOR TAXATION		
Balance as at 01st April 2024	646,856.12	623,614.17
Provision for the year	93,516.23	24,962.59
Less: WHT	1,468.46	1,720.64
Balance as at 31st March 2025	738,903.89	646,856.12



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
8 DONATION			
<i>Name of the Donor</i>	<i>Donor ID</i>		
Piratheepan Paramananthan	D0008	90,553.19	6,300.00
Bavaharan Vanniyasingham	D0017	169,975.66	218,194.26
Kopinath Thillainathan & Sinduja Kopinath	D0023	226,560.00	97,418.39
Mathimaran Muththulingam (Elanko M)	D0027	25,580.90	-
Shaseevan Ganeshananthan	D0029	54,713.21	52,459.42
Ganeshwara Vela	D0030	29,787.23	-
Ramanitharan Kandiah	D0043	94,759.14	51,945.96
Pirathapan Yogeswaran	D0055	14,893.62	-
Varatharaj Sathiyamoorthy	D0056	30,085.11	-
Ramachandran Govardhanan	D0058	47,379.57	69,261.29
Arulmozhi Kandiah	D0060	297,872.34	-
Chandravathana Selvakumaran	D0077	35,155.92	31,525.83
Srinivasan Prashanth	D0082	23,689.78	34,630.64
Aparajithan Sivanathan	D0089	45,594.34	43,715.86
Niranjanan Somadevan	D0095	7,446.81	-
Seevaratnam Mugundan	D0099	100,000.00	50,000.00
Thechanamoorthy Puvanendran	D0106	34,437.46	34,122.86
Bharathimohan Kandasamy	D0108	50,031.12	27,874.56
Gunaranjan Gnappagasam	D0109	14,893.62	-
Pratheepan Kandiah	D0113	14,893.62	-
Raveendra Maheswaran	D0114	14,893.62	-
Sathiskumar Sittampalam	D0116	29,787.23	-
Shenthana Thevachandran	D0117	14,893.62	-
Sivathasan Arulampalam	D0119	44,680.85	-
Uthayakumar Sandirasegaram	D0122	14,893.62	-
Mahalingam Vinothan	D0129	51,161.80	-
Thillakan Sabanayagam	D0139	14,100.00	41,450.99
Ganeshan Jeganthan	D0141	1,896.25	37,809.96
Yoganathan Ananthan	D0147	114,975.92	111,307.15
Ushanth Shanmuganathan	D0161	50,720.00	49,490.99
Sabeshkumar Kumaraswamy	D0166	45,594.34	43,715.86
Vajeeran Ganeshananthan	D0176	22,797.17	21,930.48
Poopalapillai Vivekanantha	D0185	-	71,052.00
Franklin Marshal Kirubairaj	D0212	50,000.00	-
Alosiyus Gunaseelan	D0213	-	49,178.39
Akilan Poobalasingam	D0230	50,000.00	-
Anojan Gunaratnam	D0231	-	49,178.39
Disan Lorans	D0234	-	49,178.39
Sanjayan Selvamanickam	D0239	65,987.84	70,238.41
Kaviraj Sanmuganathan	D0251	45,375.22	43,848.66
Suresh Subramaniam	D0253	83,603.69	95,018.76
Saatviga Sudhahar	D0261	45,594.34	43,716.16
Param Soma Easan	D0262	45,594.34	43,715.86
Sarvananthan Subramaniam	D0267	-	15,000.00
Mahendran Masilamani	D0272	83,603.70	95,018.76
Prasanthy Sutharshan	D0273	32,114.99	34,899.51
Balance c/f		2,330,571.18	1,683,197.79



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		2,330,571.18	1,683,197.79
Thangavel Kanapathippillai	D0275	32,114.99	32,042.51
Sarvendra Tharmalingam	D0277	32,114.99	34,899.51
Sivarathan Vairavanathan	D0283	91,188.70	91,609.96
Seetharama Iyer Kiritharan	D0285	101,985.38	153,903.52
Murugiah Velalagan	D0291	32,114.99	34,899.51
Vinayagar Thevarajah	D0294	10,425.53	-
Thanabalasingam Sathees	D0295	14,893.62	-
Raveendran Balasingam	D0296	29,787.23	-
Sujanthan Vinasithamby	D0298	14,893.62	-
Arullendran Mahendran	D0301	29,787.23	-
Pirabakaran Nesarasa	D0306	57,600.00	49,178.39
Sanjey Karunanathan	D0314	48,403.08	-
Suguna Sabesan	D0337	45,470.40	47,980.22
SACHI (Swaminathan R.)	D0338	49,415.79	43,859.46
Raja Mahendran	D0356	24,096.39	
Natkunan Ganapathipillai	D0366	49,415.79	43,859.46
Anto Rajeev	D0373	-	51,227.49
Adchaya Foundation	D0377	68,205.60	60,189.86
Subakesan Perayiravar	D0394	-	41,450.99
Francis Soosai	D0396	50,000.00	-
Jude Prakash	D0404	50,720.00	49,490.99
Sivani Pathmarajah	D0407	109,617.76	173,153.22
Nilakshan Swarnarajah	D0413	24,000.00	20,490.99
Bawder A. (B.A. Kader)	D0427	45,259.23	43,715.86
Ambi Thurai	D0431	59,574.47	-
AS Kantharaja	D0443	10,000.00	-
Balasooriyan Balasingam	D0452	41,031.27	37,220.02
Elampoornan Arunasoruban	D0453	-	-
Ratneswaran, S.	D0457	68,391.52	65,575.06
Sellathamby Srisikandarajah	D0458	45,594.34	43,715.86
Mathavy Shivalaelan	D0459	83,603.69	95,018.76
Joseph John Cansius Loroy	D0460	83,218.18	95,305.56
Kanaga Sugumar	D0461	169,975.66	236,705.88
Thambiah Nanthakumar	D0462	-	30,000.00
Manickam Sathiamoorthy	D0468	41,831.88	43,859.46
Venthanar Ilansei	D0474	45,594.34	43,859.46
K.Vignesvarathasan	D0483	67,949.46	94,682.36
Rasiah Shan	D0484	45,259.23	43,715.86
Muttiah Nithiyanathan	D0486	45,594.33	43,859.46
Sathapalan Kanasalingam	D0498	22,797.17	21,858.68
Punitha Letchmunnan	D0499	3,792.50	43,859.46
AVIM Consultancy Limited	D0500	22,797.17	21,858.68
Elayathambi Thayanantha	D0501	13,678.29	13,114.86
Anantha, S.	D0512	22,797.17	21,858.68
Krishnarajah, K. (K.K.Rajah)	D0519	45,259.23	43,715.86
Shanmugasarma Vidhyashankar	D0521	49,149.50	40,125.72
Balance c/f		4,329,970.90	3,735,059.41



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		4,329,970.90	3,735,059.41
Janani Kirubaharan	D0522	45,594.34	43,715.86
Sumathi Janakan	D0529	45,594.34	43,715.86
Amirthalingam Wimalathan	D0532	83,603.70	95,018.76
Jeyakumar, K T.	D0536	67,888.85	65,575.06
Kathiripillai Jegatheeswaran	D0540	45,594.33	43,859.46
Sutharsh, B&J.	D0545	67,888.85	65,575.05
Lakshan Chitrakumaran	D0546	11,609.48	44,020.22
Parameswaran Ariram	D0554	14,893.62	-
Sivanesan Ponniah	D0555	44,680.85	-
Aingkar, K.	D0557	353,246.79	-
Lingeswaran, S.	D0574	22,797.17	21,858.68
Jegendirabose, V.	D0575	75,633.19	102,890.56
Muraleetharan, T.	D0576	68,391.52	65,575.06
Rajeswari Balasubramaniam	D0577	45,594.33	43,715.86
Ponniah Papanathasivam	D0585	41,801.84	47,508.36
Sivanantharasa Panchadcharam	D0588	22,797.17	21,930.48
Ramasamy Ramalingam	D0589	45,594.33	43,715.86
Sithamparathas KAT	D0592	68,391.52	65,575.06
Shanmuganathan Rajaratnam	D0594	32,114.99	34,899.51
Balasingam Yogarajah	D0595	12,846.10	13,962.23
Joyel Jeevagan Athisayathan	D0597	22,797.17	21,930.48
Jeyanthan Rajendra	D0603	14,893.62	-
Kuganenthira Nagamuthu	D0604	14,893.62	-
Kuganathan, K.	D0606	-	31,451.61
Sivathan Kathiravetpillai	D0612	14,893.62	-
Sutharsan Thiyagarajah	D0613	14,893.62	-
Nalayani Indran	D0618	67,990.27	102,890.56
Kandiah Sivakumar	D0632	38,214.92	-
Balakrishnan Kandasamy	D0646	14,893.62	-
Poonkothai Srirajan	D0699	22,797.17	21,858.68
Ketheesvaran Navaratnam	D0712	16,057.47	17,449.96
Thangavel Rahunanthan	D0716	43,089.15	28,748.00
Mathanraj Thiruchelvam	D0724	48,000.00	-
Kathiravelu Puvinathan	D0731	-	30,000.00
Iyathurai Jeevanthakumari	D0732	-	15,000.00
Marythiresrani Arulanandam	D0733	9,118.86	8,744.26
Annogen Balakrishnan	D0734	45,259.23	43,715.86
Kokularuban Ongaranathan	D0735	3,608.26	4,122.96
Gopal Devadas Gobiratnam	D0737	-	47,852.85
Charles Jeyamohan	D0741	138,751.25	-
Ajanthan Amirthalinam	D0742	15,099.45	-
Jayasealan Navaratnam	D0743	45,594.34	67,544.56
Kuruparan Nadarajah	D0748	22,797.17	21,858.68
Easwaran Ponnampalam	D0749	45,594.34	43,715.86
Sivathan Sivakolunthu	D0750	41,801.84	43,715.86
Vijayapalan Jeyanthi	D0751	45,594.34	43,715.86
Balance c/f		6,293,161.54	5,192,487.38



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		6,293,161.54	5,192,487.38
Suthersan, T.	D0752	45,259.23	39,869.94
Kuhachandran Kathiravelpillai	D0754	21,097.45	23,390.85
Vasanthi Manoharan	D0764	45,594.34	43,715.86
Chandra Ravindran	D0765	45,470.40	40,125.72
Mary Saroja Sritharan	D0766	45,259.23	43,715.86
Jeyakumar Sundarampillai	D0769	21,364.07	32,129.51
Kadasamy Naranderan	D0770	14,779.76	17,449.96
Piriyatharshini Tennekoon	D0771	16,057.47	17,449.96
Vikneswary Sivanandam	D0773	16,057.47	17,449.96
Thayanithi Thillainathan	D0774	32,114.99	35,081.94
Thirumurugan Ponnuthurai	D0776	-	14,884.47
Sabrina Jeyaseelan	D0779	15,511.44	44,020.22
Umavannan Sarvananthan	D0781	68,205.60	60,189.86
Ashok Arunakiri	D0783	22,797.17	21,858.68
Sivaram Selvanayagam	D0784	176,597.02	-
Nirojan Thanaratnasabapathy	D0785	15,188.06	15,760.02
Madura Rasaratnam	D0787	49,415.79	43,859.46
Visahan Subramaniam	D0790	45,594.34	43,715.86
SenthurKumaran Ketheeswarathan	D0793	23,689.78	34,630.64
Jegan Ganeshananthan	D0794	23,689.78	34,630.64
Logendran Kannuthurai	D0795	23,689.78	34,630.64
Priyatharshan Pathmanathan	D0797	23,689.78	34,630.64
Walter Arulgnanam	D0798	23,689.78	34,630.64
Sutharshan Pathmanathan	D0799	23,689.78	34,630.64
Thanusiyan Nadarajapillai	D0800	23,689.78	34,630.64
Canagasabapathy Nallainathan	D0801	23,689.78	34,630.64
Kumar Nagarajan	D0802	23,689.78	34,630.64
Stephen Vidhyani Sivalingam	D0806	35,534.67	51,945.96
Dr. Sritharan Subramaniam	D0807	-	86,576.70
Arooran Thiyagarajah	D0810	47,379.57	69,261.29
Sivanthi Puveendran	D0813	45,594.34	43,715.86
Kumaran Panchalinam	D0814	22,797.17	21,930.48
Nimalathasan Sivakolunthu	D0815	49,051.73	43,715.86
Tharshan Tharmathurai	D0816	3,679.10	-
Ravishankar Kulasingam	D0818	-	55,558.20
Pathmavathy Masilamany	D0820	49,415.80	43,859.46
Jay Ganesh	D0822	49,415.80	43,859.46
Mario Arulthas	D0825	45,594.34	43,715.86
Karunakaran Thambapillai	D0828	52,232.92	49,493.72
Jesuratnam Ponnuthurai	D0829	22,797.17	21,858.68
Charles Sebastiampillai	D0831	27,500.73	34,899.51
Kavitha Laxmi	D0834	13,064.05	32,137.24
Kennedy Bastian Bastiampillai	D0835	64,229.97	69,796.85
Nadarajah Gunapalan	D0837	32,114.99	34,899.51
Prasanna Patkunam	D0839	16,057.47	17,449.96
Sanmugam Sivashankar	D0843	16,057.47	17,449.96
Balance c/f		7,795,250.68	6,840,955.83



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		7,795,250.68	6,840,955.83
Prashath Ganthiyalagan	D0844	14,741.42	36,024.02
Sivanesan Shanthakumar	D0846	16,057.47	17,449.96
Suresh Sivarajah	D0847	13,329.86	17,243.13
Virupatchi Nitheymantha Sarma	D0850	32,114.99	34,899.51
Yazhini Nathan	D0851	16,057.47	17,449.96
Shapna Kumar	D0853	52,501.25	44,253.34
Yogaratnam Jegatheesh	D0856	4,016.06	-
Muraleetharan Murugiah	D0858	47,379.57	69,261.29
Peter Manuelpillai	D0859	23,689.78	34,630.64
Theivigan Panchalingam	D0860	50,480.00	49,490.99
Piratheepan Jega Thusyanthy	D0863	50,720.00	49,490.99
Ganeshan Kumaravelu	D0869	-	45,489.19
Yogasuthan Loganathan	D0870	-	8,160.00
Aravinthan Thirugnanasambanthar	D0877	37,600.00	-
Sakthivel Sathiyamoorthy	D0880	29,920.00	74,236.49
Arunothayan Ambalavanar	D0881	60,000.00	-
SK Vickneaswaran	D0889	62,699.23	46,761.33
Ramanan Santhirasegaramoorthy	D0890	35,192.99	32,107.92
Balasubramaniam Sivakadadcham	D0891	41,630.97	-
Jonathan Thayaparan	D0892	25,240.20	23,052.94
Bharath Arunachalam	D0894	51,161.80	-
Ravishanker Subramaniam	D0895	24,096.39	-
Sivasankaran Uthayasankaran	D0897	-	145,107.15
Suthanthira Ravindran	D0899	25,635.55	-
Suchitra Jeganathan	D0900	25,635.55	-
Nagalingam Rajendrakumar	D0901	25,934.73	-
Suganya Ramachandra	D0904	50,031.12	-
Giritharan Navaratnam	D0905	37,994.14	-
Thayanthan Thirunavukkarasu	D0919	-	29,132.73
Pirinthan Gunarajah	D0920	-	25,000.00
Sayanthan Umapathy	D0921	26,846.57	29,722.11
Ramasthanan Arulampalam	D0922	-	31,000.00
Thanushan Kanagarajah	D0923	26,846.57	29,722.12
Muralidaran Nadarajah	D0929	24,096.39	6,775.06
Sutharshan Kunaraj	D0938	13,655.17	-
Archchayan Manoharan	D0939	27,310.35	28,748.00
Gowmaaran ,S.	D0945	13,655.17	-
Tharangan S	D0953	13,655.17	14,374.20
Vaidialingam Gopal Sangarapillai	D0965	-	18,808.50
Thirugnanaselvam Thanuchiyan	D0968	-	9,000.00
Chrishny kangatharan	D0978	-	38,948.00
Pushpanathan Krishnapillai	D0979	64,103.10	71,224.04
Rooban Sivarajah	D1017	13,051.26	7,598.58
Rajadurai Radhakrishnan	D1019	2,555.41	26,391.42
Easswarakumar Theivendrampillai	D1025	88,400.00	-
Seevaratnam Vakeesan	D1037	-	22,570.20
Balance c/f		8,963,286.38	7,975,079.64



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		8,963,286.38	7,975,079.64
Gunarathenam Gopiramanan	D1043	8,580.61	23,474.44
Kuruparan Manikkavasakar	D1044	48,000.00	44,000.00
Thanendra Selvalingam	D1054	-	44,020.22
Mangaleswary Subash	D1056	7,585.00	39,756.16
Mayutan Kanthasamy	D1057	32,097.99	32,005.42
Maithili Thayanithy	D1067	-	56,104.01
Loganathan Sivambikai	D1070	-	13,550.14
Anushya Karthigesu	D1073	10,040.16	-
Kamalavathy Senthivasan	D1074	-	13,550.14
Jeeva Ranesh	D1075	-	11,291.78
Tharmeswara Tharmalingam	D1080	28,800.00	-
Pirasath vasanthanathan	D1083	-	16,356.55
University of California Los Angeles	D1086	-	183,866.50
Sharmila Thillainathan	D1102	94,000.00	-
Perinpanayagam Kanapathipillai	D1108	83,603.70	95,018.76
Kanthasamy Thanancheyan	D1110	19,034.11	52,426.25
Chandra Murali	D1113	23,677.98	28,483.26
Nagamany Nithiyanathan	D1114	45,259.23	43,715.86
Thanapriyan Tharmaraja	D1116	52,584.64	39,821.36
Mark Ariyanayagam	D1119	7,816.97	21,518.24
Shanthan Navaratnam	D1123	64,229.97	69,796.85
Visitharan praisoody	D1129	67,990.26	102,603.76
Arulmala Arumynayagam	D1130	7,642.92	-
Vaheesan Selvarajah	D1144	25,635.55	27,874.56
Raguparan Manivannan	D1147	35,359.76	29,696.78
Karthigan Sivarajah	D1153	-	61,200.00
Kulothungan Jeganathan	D1155	25,635.55	27,874.56
Ganeshamoorthy Suntharesan	D1156	-	27,740.00
Niraj Gunanathan	D1157	25,635.55	27,740.00
Satheesan Gunganathan	D1158	-	27,740.00
Vaithilingam Ganeshanathan	D1162	18,800.00	20,100.00
Gobinath Ponnuththurai	D1165	-	7,000.00
Perinpam Gopiharan	D1166	12,000.00	12,000.00
Ramesh Ponniah	D1169	47,355.96	-
Sinna Kirubananathan	D1175	45,594.34	43,715.86
Yogan Kannamuthu	D1181	36,926.74	31,615.81
Kumarasamy Yathunathan	D1184	-	15,000.00
Arasi Vickneaswaran	D1188	-	28,483.26
Manoharan Vaithianathan	D1189	25,635.55	27,740.00
Kirubaharan Gunaratnam	D1190	25,635.55	27,740.00
Shanmugampillai Bharathidasan	D1192	31,694.01	33,746.99
Sinniah Sukumar	D1193	38,571.60	-
Thuraiarajah Alaheswaran	D1198	59,574.47	-
Arumugam Kanthupu	D1201	45,259.23	43,715.86
Jonathan Rasiah	D1202	-	27,740.00
Balance c/f		10,063,543.78	9,454,903.02



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		10,063,543.78	9,454,903.02
Jeyamuhananthan Rasathurai	D1204	-	27,273.00
Lambotharan Sellavel	D1206	-	12,000.00
Sangarapillai Nadarajah Kularajah	D1207	-	179,551.26
Vasanthan Navaratnam	D1208	64,229.97	69,796.85
Roopan Navaratnam	D1209	-	6,925.00
Nishan Canagarajah	D1211	45,594.34	43,859.46
Nadarajah Nishaanthan	D1215	-	27,740.00
Kajendran Vaithiyanathakurukkal	D1216	22,797.17	21,858.68
Vijayaratnam Vahesan	D1220	-	27,428.58
Braveenan Thilaharajah	D1227	-	9,000.00
Pavalakanthan Panojan	D1228	-	9,000.00
Tharshan Thirugnanaselvam	D1229	-	9,000.00
Narththanan Paramanathan	D1230	-	9,000.00
Jeseethan Thanabalasingam	D1231	-	9,000.00
Kalavally Sriharan	D1233	39,902.72	37,800.00
Thirumagal Kanaganayakam	D1235	20,080.32	27,273.00
Paramanathan Sajanthan	D1240	-	3,500.00
Monex International	D1242	-	60,452.46
Ladchumanan Gowshigan	D1243	-	4,800.00
Joseph Suthakaran	D1244	50,000.00	-
Pakirathan Kandasamy	D1246	14,812.26	-
Hajamugan .P	D1248	13,655.17	14,374.20
Shageevan Parameshwaran	D1249	-	14,374.20
Sivaranjithan Arulthas	D1250	13,655.17	14,374.20
Thirukkumaran Thirugnanasambanthar	D1252	40,160.54	56,966.53
Anonymous	D1253	-	228,783.19
Maithily Uthayasangar	D1255	25,934.73	-
Neelawathy Nagulesapillai	D1256	-	54,200.54
Anushya Karthigesu	D1257	-	7,120.81
Kandasamy Navukkarasu	D1261	45,594.34	43,715.86
Piruthiviraj Hariraj	D1263	-	9,000.00
Nisanth M. Rajah	D1264	-	3,212.00
Dushanth Theivendram	D1265	51,200.00	-
Yogarajah Thiyagarajah	D1266	21,362.96	-
Timperley Stores	D1268	-	20,614.82
Arulshanhar Sinniah	D1278	-	4,652.90
Adolphous Navaratnam	D1282	-	15,780.30
Shakilaa Mandaleswaran	D1284	45,594.34	43,716.16
Costcutter	D1286	-	39,734.44
Jackmans	D1287	8,028.43	69,754.02
Ambalavanar Majuran	D1288	22,797.17	23,940.73
Sivachandran Sivagnanam	D1290	-	31,901.06
Thirunavukarasu Thiyagarajah	D1301	22,797.17	19,776.63
Pearly Saminathan	D1305	50,031.12	27,687.24
Kamalini Kathirgamathamby	D1309	12,000.00	48,000.00
	D1310	20,080.32	-
Balance c/f		10,713,852.02	10,841,841.14



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		10,713,852.02	10,841,841.14
James Prabakaran	D1312	45,594.34	43,715.86
Sudarshan Ratnam	D1313	38,069.44	43,715.86
Lankathas Pathmanathan	D1338	-	6,968.64
Thayaparan Mahalingam	D1340	3,981.21	6,982.90
Fatima Baptist	D1341	-	6,819.73
Thachayini Jayasuthan	D1343	-	5,808.85
Tishaban Sribalasundaram	D1345	36,000.00	52,000.00
Mayuran Senthurselvan	D1346	-	36,000.00
Gobinath Rathnakumar	D1347	-	34,200.00
Premarajini Kanagalingam	D1349	45,594.34	43,715.86
Ravi Ponnampalm	D1350	37,059.35	27,375.03
Gracian Jude	D1353	-	9,450.00
Manny Yogarajah	D1354	59,574.47	-
S R Sivasubramaniam	D1362	62,800.00	61,863.74
Aadhi. V	D1363	4,000.00	45,489.19
Thambithurai	D1367	-	79,202.00
Rajaratnam Rajiyanthen	D1368	-	59,402.00
Sivasothy Gumarathas	D1369	-	13,937.28
Thayalan Rasiah	D1370	-	13,937.28
Meera Ganeshan	D1371	-	27,874.56
Visvaratnam Sivarajah	D1372	-	13,937.28
Logaraj Tharmalingam	D1373	-	13,880.00
Baheetharan Sabaratnam	D1374	16,551.54	17,137.00
Suthahar Kumarasamy	D1375	-	17,137.00
Julius Anthonipillai	D1376	-	17,137.00
Joe Asirwatham	D1377	-	17,137.00
Sivapiran Amirthalingam	D1378	16,551.54	17,137.00
Ethirveerasingam Victor Vimalakumar	D1379	16,551.54	17,137.00
Macwin Yogendran	D1380	-	17,137.00
Srishankar Kanagalingam	D1381	-	5,795.00
Vasantha Daniel	D1382	-	27,273.00
Janamahan Thevarajah	D1383	-	4,080.00
Muhunthan Thuraisingam	D1384	-	49,178.39
Shanmugam Gopinath	D1385	-	5,000.00
Amutheezan Sivagnanam	D1386	23,820.00	31,616.95
Sarvesan Thiraviam & Sutharsana Sarvesan	D1387	23,677.98	27,273.00
Arumugam Sivalingam	D1388	-	3,500.00
Murugupill Easwaramorrthy	D1389	-	27,273.00
Villa Anandaram	D1390	24,096.39	27,273.00
Thurkathipana Navaneethan	D1391	-	27,273.00
Selvakumar Anushan	D1392	-	27,400.00
Karunamoorthy Mugunthan	D1393	-	27,400.00
Senthilnathan Kirsanth	D1394	-	27,400.00
Sivapragasam sayeesan	D1395	13,655.17	14,374.20
Annalingam Jayaraj	D1396	-	28,748.00
Kalaithasan Thiagarajah	D1398	-	5,000.00
Balance c/f		11,181,429.33	11,973,933.74



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		11,181,429.33	11,973,933.74
Sumathy Kanagasabai	D1399	-	4,000.00
Thambirajah	D1400	45,594.33	23,840.56
Ilangeswaran Gowshig	D1401	-	3,951.40
Anujan Thurairajah	D1402	45,594.34	23,984.16
Mathy Ravi	D1403	25,757.82	13,824.89
Thambipillai Ponnambalam	D1404	25,757.82	13,824.89
Kasthury Nilaan	D1405	25,757.82	13,824.89
Karthyhan Ravi	D1406	25,757.82	13,824.89
Arundathy Rodrigo	D1407	-	11,520.74
Geetha Sukumaran	D1408	-	2,304.13
Niranjani Saseekaran	D1409	-	27,649.77
Shami Accounting & tax services INC	D1410	-	27,649.77
Kan Varma	D1411	-	27,649.77
Sivanandan Mohan	D1412	23,689.78	22,030.64
Indrasenan Masilamany	D1413	-	15,750.00
Vasuki Nadesan	D1414	-	34,500.00
Mohamed Ismail	D1415	-	10,245.49
Jaffna central collage old boys canada	D1417	-	71,208.20
Navaratnam Leelaruban	D1418	-	32,815.00
Gow Naguleswaran	D1421	23,257.23	8,477.82
Manuelpillai Ariyanayakam	D1422	-	15,000.00
Siventhiran Loganathan	D1424	-	27,100.27
Charles Devasagayam	D1425	-	27,100.27
Ilango Rasamanikkam	D1427	22,755.00	-
Khogulan Natgunam	D1428	45,510.00	-
Rajkumar Ahrabi	D1430	30,333.57	7,691.84
Nirupa Muruhathasan	D1432	-	26,310.94
Anthonymuthu Anton	D1434	12,967.34	-
Sithravell Nadheshalingam	D1435	30,000.00	-
Rudran Subramaniam	D1436	6,408.87	-
Arthi Iynkaran or Iynkaran Sumathy	D1437	2,136.29	-
Cyril Prac INC	D1438	21,630.97	-
Ezhabarathy kandasamy	D1439	50,053.56	-
Thavakularatnam Manniccan	D1441	-	30,000.00
Shanthini Arulanantham	D1442	200,000.00	-
Maanudam Foundation	D1443	429,215.57	-
Bala Palananthakumar	D1444	41,801.84	-
Karvanna Subhas	D1445	31,467.23	-
Pathmakaran Pathmanathan	D1447	22,921.81	-
Thambirajah Chandrakumar	D1448	25,957.17	-
Inpanayagam Elancheliyan	D1449	32,492.52	-
Perashanth	D1450	25,957.17	-
Pavinthan Sivakumar	D1451	27,310.35	-
Puvishan Naguleshwaran	D1452	34,137.93	-
Apple Computer Networks	D1453	23,000.00	-
Keeran	D1454	20,222.98	-
Balance c/f		12,558,876.46	12,510,014.07



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

		31.03.2025	31.03.2024
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		12,558,876.46	12,510,014.07
Bergen Tamilsk Avis- Tamilithal	D1456	16,551.54	-
Thinesh Edward Balasingam	D1457	26,846.57	-
Thambipillai Sivathanan	D1458	25,580.90	-
Thampiyah Sriskantharajah	D1460	10,150.00	-
Rajaratnam Sivanathan	D1461	50,000.00	-
Yogalingam kopikan	D1462	11,133.16	-
Thusajine Narandran	D1465	38,400.00	-
Sabapathy Gnarpavathan	D1466	1,839.55	-
Thiruchselvam Sangarapillai	D1467	3,679.10	-
Balasundram Kanapathippillai	D1468	9,070.61	-
Dr.Anpalahan	D1469	48,000.00	-
Maithyly Sivapalan	D1470	63,177.00	-
Sivakaran Sivakadacham	D1471	3,608.26	-
Yogarajah.Sriskantharajah	D1473	35,236.05	-
Sritharan Mahathevan	D1474	9,865.82	-
Dhevakumar Canthasamy	D1475	20,080.32	-
George Clinton Sinnappar	D1477	2,669.83	-
Vijayakumar Ponnuchamy	D1480	12,048.18	-
Nanthakumar Tharmapalan	D1489	9,400.00	-
Vaigunthan Markkandu	D1490	11,280.00	-
Machulachandran	D1499	37,600.00	-
		13,005,093.35	12,510,014.07

9 RESTRICTED FUND INCOME

Endangered Archives Program Fund	1,092,812.33	2,844,088.40
Digitalization Documents of Jaffna Public Library Fund	3,265,238.80	1,647,095.15
Staff Career Development & Empowerment Fund	506,349.00	185,000.00
Malayagam Archive Fund	5,558.00	323,310.22
Kilinochchi District Regional Archive Project Fund	-	851,257.75
Documentation of Sri Lankan Muslim Ephemera Fund	-	451,433.78
Documentation of Indigenous people Fund	130,090.00	1,031,765.46
Regional Documentation Trincomalee Fund	459,962.96	1,068,103.27
History of Medicine Collection in Northern Sri Lanka Fund	731,414.10	637,521.30
Documentation of Uthayan Library Fund	810,996.08	712,388.02
Endangered Archives Programme - 1551 Fund	6,848,891.41	4,153,914.27
Regional Documentation Ampara Fund	547,141.18	186,714.15
Documentation of Human Rights Fund	518,749.40	-
Documentation of Jaffna Hindu Ladies College Fund	888,315.92	-
Noolaham Cloud Storage Solution Fund	43,676.52	-
	15,849,195.70	14,092,591.77



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	31.03.2025	31.03.2024
	Rs.	Rs.
10 OTHER FUND INCOME		
Audio Books Projects	-	122,039.00
Vasikasalai 2020	102,805.56	251,050.00
Open Education Resource	696,000.00	696,000.00
Early Tamil Works of Sri Lanka	-	153,606.31
Visions Global - Internship	90,000.00	540,000.00
Documentation of Panchankam	193,683.74	256,271.00
Slave Registry	508,593.16	421,557.94
Suvadi Project Fund	-	2,860,000.00
Wikipedia Project Fund	-	54,913.00
MEAP Project Fund	-	49,500.33
Metadata Project Fund	-	75,799.00
Documentation of Malay and Jawi Collection	100,000.00	-
Indian Project	50,000.00	-
	1,741,082.46	5,480,736.58
11 OTHER INCOME		
Interest Income	39,663.75	35,455.11
12 PROJECT SPECIFIC EXPENSES		
Noolaham Digital Library Collection Development	117,493.18	107,290.80
Backup Maintenance	1,179,675.66	1,181,988.22
Equipment and Software Maintenance	16,069.79	503,723.55
Women's Archive	-	2,187.00
Vaasahasalai Project Expenses	310,197.20	243,112.58
Open Education Project Expenses	573,814.65	841,850.94
Audio Book Project Expenses	-	122,220.48
Slave Registry Project Expenses	384,825.00	545,325.00
Documentation of Panchankam Project Expenses	511,914.76	155,126.70
Visions Global - Internship Project Expenses	90,000.00	540,000.00
Early Tamil Works of Sri Lanka Project Expenses	59,500.00	174,854.59
Documentation of Malay and Jawi Collection Project Expenses	100,000.20	-
	3,343,490.44	4,417,679.86



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	31.03.2025 Rs.	31.03.2024 Rs.
13 EXPENSES INCURRED FROM RESTRICTED FUNDS		
Endangered Archives Program Expenses	1,092,812.33	2,844,088.40
Digitalization Documents of Jaffna Public Library Expenses	3,265,238.80	1,647,095.15
Staff Career Development & Empowerment Project Expenses	506,349.00	185,000.00
Malayagam Archive Project Expenses	5,558.00	323,310.22
Kilinochchi District Regional Archive Project Expenses	-	851,257.75
Documentation of Sri Lankan Muslim Ephemera Expenses	-	451,433.78
Documentation of Indigenous people Expenses	130,090.00	1,031,765.46
Regional Documentation Trincomalee Project Expenses	459,962.96	1,068,103.27
History of Medicine Collection in Northern Sri Lanka Expenses	731,414.10	637,521.30
Documentation of Uthayan Library Project Expenses	810,996.08	712,388.02
Endangered Archives Programme - 1551 Project Expenses	6,848,891.41	4,153,914.27
Regional Documentation Ampara Project Expenses	547,141.18	186,714.15
Documentation of Human Rights Project Expenses	518,749.40	-
Documentation of Jaffna Hindu Ladies College Project Expenses	888,315.92	-
Noolaham Cloud Storage Solution Project Expenses	43,676.52	-
	15,849,195.70	14,092,591.77
14 ADMINISTRATIVE EXPENSES		
Communication	427,523.48	443,610.42
Rent	600,000.00	600,000.00
Printing and Stationery	88,831.50	80,200.20
Postage	109,245.57	58,942.95
Travel and Transportation	58,272.18	53,824.15
Staff Salary	6,628,385.67	8,385,905.91
Staff Welfare	290,926.00	405,772.00
Depreciation	1,473,763.16	1,541,843.49
Electricity	265,156.85	325,402.59
Office Maintenance	1,178,148.71	1,628,383.05
Bank Charges	14,860.00	29,610.00
Audit Fees	45,000.00	82,000.00
QB Subscription	64,500.00	42,000.00
Human Resource Development	128,000.00	302,397.60
	11,372,613.12	13,979,892.36
15 FINANCE COST		
Annual Locker Fee	28,800.00	28,800.00
16 TAX EXPENSES		
Income Tax	93,516.23	24,962.59



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

COMPUTATION OF INCOME TAX FOR THE Y/A 2024/25

	Rs.
Net Profit as per Accounts	40,936
Less: Other Source of Income	
Interest Income	39,664
Add: Disallowable Expenses	
Depreciation	1,473,763
	<u>1,475,035</u>
Less: Capital allowance as per schedule	(1,202,978)
BUSINESS INCOME	<u><u>272,057</u></u>
Summary:	
Business Income	272,057
Investment Income	39,664
Total Taxable Income	<u>311,721</u>
Income Tax @ 30%	93,516
Total Income Tax	<u><u>93,516</u></u>



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE COMPUTATION OF INCOME TAX FOR THE Y/A 2024/25.

(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
Computers	2018/19	5	400,800	400,800	-	-
Computers	2020/21	5	750,470	600,376	150,094	-
Computers	2021/22	5	1,547,250	928,350	309,450	309,450
Computers	2022/23	5	1,112,233	444,894	222,447	444,892
Computers	2023/24	5	922,550	184,510	184,510	553,530
Computers	2024/25	5	367,999		73,600	294,399
Furniture and Fittings	2018/19	5	298,200	298,200	-	-
Furniture and Fittings	2021/22	5	214,464	128,679	42,893	42,892
Furniture and Fittings	2022/23	5	141,031	56,412	28,206	56,413
Furniture and Fittings	2023/24	5	323,145	64,629	64,629	193,887
Office Equipment	2021/22	5	308,000	184,800	61,600	61,600
Office Equipment	2022/23	5	327,750	131,100	65,550	131,100
Total			6,713,892	3,422,750	1,202,978	2,088,164



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST MARCH 2025

	31.03.2025
	Rs.
A ADDITIONS TO PROPERTY, PLANT & EQUIPMENTS	
COMPUTERS	
01 No.Smart Tv	129,999.00
10 Nos Hard Disk	238,000.00
	367,999.00

