

IDIRIYA
FINANCIAL STATEMENTS
TOGETHER WITH AUDITOR'S REPORT
FOR THE YEAR ENDED
31ST JULY 2014

.SJMS.

A S S O C I A T E S
Independent Correspondent Firm to
Deloitte Touche Tohmatsu

SJMS Associates
Chartered Accountants
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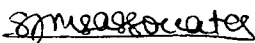
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IDIRIYA

We have audited the balance sheet of IDIRIYA as at 31st July 2014, income statement and the receipts and payments account for the year then ended together with the accounting policies and notes thereto and have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

Opinion

In our opinion, so far as appears from our examination the Organisation maintained proper books of accounts for the year ended 31st July 2014 and to the best of our knowledge and according to the explanations given to us the said balance sheet, the attached income statement and the receipts and payments account together with the notes referred to therein give a true and fair view of the state of affairs of the Organisation as at 31st July 2014 and of its surplus of income over expenditure for the year then ended.

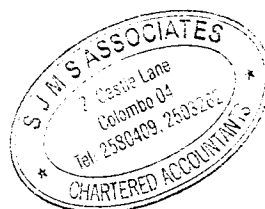

SJMS ASSOCIATES
Chartered Accountants
Colombo

18th October 2014

IDIRIYA
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST JULY 2014

Note


		2013/2014 Rs.	2012/2013 Rs.
Operating Income			
Donations		-	586,000
Interest income		<u>148,570.75</u>	<u>112,993</u>
		148,570.75	698,993
Expenses			
Administrative expenses	3	(108,160.00)	(620,580)
Surplus of income over expenditure from operations		<u>40,410.75</u>	<u>78,413</u>
Bank charges		-	(500)
Surplus of income over expenditure from ordinary activities transferred to accumulated fund		<u><u>40,410.75</u></u>	<u><u>77,913</u></u>



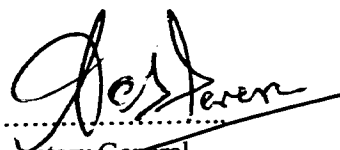
IDIRIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST JULY 2014

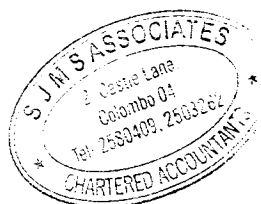
	Note	31.07.2014 Rs.	31.07.2013 Rs.
Current Assets			
Cash and bank balances	4	<u>1,348,725.62</u>	<u>1,200,155</u>
Total Assets		<u><u>1,348,725.62</u></u>	<u><u>1,200,155</u></u>
 Funds and Liabilities			
Funds			
Accumulated funds	5	1,240,565.62	1,200,155
 Current Liabilities			
Accounts payable	6	<u>108,160.00</u>	<u>-</u>
		<u><u>1,348,725.62</u></u>	<u><u>1,200,155</u></u>

The Board of Directors is responsible for the preparation and presentation of these Financial Statements.
Signed for and on behalf of the Board.


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Executive Treasurer
Date: 18th October 2014

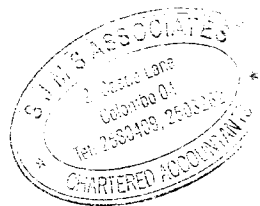
L. M. AMARASINGHE FRCS(ENG.)
Burns & Reconstructive Surgeon,
Military Hospital - Colombo
Phone: 0777- 300586


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Secretary General
Date: 18th October 2014
AJITH C. S. PERERA
Secretary General
IDIRIYA
18/1, Arthurs Place,
Dehiwala, Sri Lanka.



IDIRIYA
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2014

	31.07.2014	31.07.2013
	Rs.	Rs.
Receipts		
Donations	-	586,000
Interest from investments	<u>148,570.75</u>	<u>112,993</u>
Total Receipts	148,570.75	698,993
Payments		
Expenses	-	(1,072,190)
Bank charges	<u> </u>	<u>(500)</u>
Total Payments	-	(1,072,690)
Surplus of receipts over payments	<u><u>148,570.75</u></u>	<u><u>(373,697)</u></u>



IDIRIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2014

1. Corporate Information

1.1 Domicile and Legal Form

IDIRIYA is a Voluntary Organisation registered under Section 20 of the protection of the rights of persons with disabilities Act No. 28 of 1996, and domiciled in Sri Lanka. The registered office of the Organisation is located at 18/1, Arthurs Place, Dehiwala (North), Sri Lanka.

1.2 Principal Activities and Nature of Operations

During the period the principal activities of the Organization were to compile and contribute articles to the print media and furthermore to design and conduct educational programmes to create awareness on matters related to accessibility to public buildings and facilities, focusing diversity in human ability and furthermore, to provide advice, guidance and technical expertise on these lines, as and when requested by organisations and individuals.

2. Significant Accounting Policies

2.1 The balance sheet and the income statement of IDIRIYA were prepared in conformity with generally accepted accounting policies on a historical cost basis.

Income and expenditure are accounted on an accrual basis.

2.2 The financial statements were prepared for the year ended 31st July 2014.



	31.07.2014 Rs.	31.07.2013 Rs.
3. Administrative Expenses		
News paper notice on SC orders	-	486,000
Telephone expenses (SLT)	104,560.00	57,400
Travelling	3,600.00	29,100
Miscellaneous expenses	-	31,780
Annual subscription concerning affiliation to three international professional bodies (2013)	-	16,300
	<u>108,160.00</u>	<u>620,580</u>
4. Cash and Bank Balances		
People's Bank Dehiwala A/C 33710096138059	348,725.62	200,155
Bartleet Finance PLC -Investment A/C No.44021	1,000,000.00	-
People's Bank - investments	-	1,000,000
	<u>1,348,725.62</u>	<u>1,200,155</u>
5. Accumulated Funds		
Balance at the beginning of the year	1,200,154.87	1,122,242
Surplus of income over expenditure	40,410.75	77,913
	<u>1,240,565.62</u>	<u>1,200,155</u>
6. Accounts Payable		
News paper notices on S.C. Judgement of October 2012	-	426,890
Telephone expenses (August 2013 - July 2014)	104,560.00	59,300
Travelling charges	3,600.00	-
	<u>108,160.00</u>	<u>486,190</u>

