

SJMS.

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

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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 2015, 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 2015 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 2015 and of its surplus of income over expenditure for the year then ended.

sjmsassociates

SJMS ASSOCIATES
Chartered Accountants
Colombo
10th December 2015

IDIRIYA
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST JULY 2015

Note


	2014/2015 Rs.	2013/2014 Rs.
Operating Income		
Donations	-	-
Interest income	119,000.00	148,571
	119,000.00	148,571
Expenses		
Administrative expenses 3	(105,150.00)	(108,160)
Surplus of income over expenditure from ordinary activities transferred to accumulated fund	<u>13,850.00</u>	<u>40,411</u>



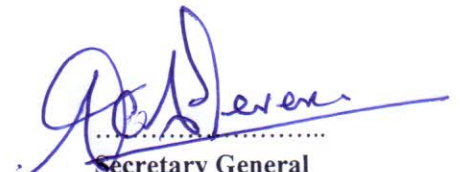
IDIRIYA
STATEMENT OF FINANCIAL POSITION AS AT 31ST JULY 2015

	Note	31.07.2015 Rs.	31.07.2014 Rs.
Current Assets			
Cash and bank balances	4	<u>1,380,619.62</u>	<u>1,348,726</u>
Total Assets		<u><u>1,380,619.62</u></u>	<u><u>1,348,726</u></u>
Funds and Liabilities			
Funds			
Accumulated funds	5	1,254,415.62	1,240,566
Current Liabilities			
Accounts payable	6	<u>126,204.00</u>	<u>108,160</u>
		<u><u>1,380,619.62</u></u>	<u><u>1,348,726</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.


 Executive Treasurer
 10th December 2015

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


 Secretary General
 10th December 2015
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 2015**

	31.07.2015 Rs.	31.07.2014 Rs.
Receipts		
Donations	-	-
Interest from investments	<u>140,000.00</u>	<u>148,571</u>
Total Receipts	140,000.00	148,571
 Payments		
Expenses	(108,106.00)	-
Total Payments	(108,106.00)	-
Surplus of receipts over payments	<u><u>31,894.00</u></u>	<u><u>148,571</u></u>



IDIRIYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2015

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 organizations 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 2015.



	31.07.2015 Rs.	31.07.2014 Rs.
3. Administrative Expenses		
Telephone expenses (SLT)	101,450.00	104,560
Travelling	3,700.00	3,600
	<u>105,150.00</u>	<u>108,160</u>
4. Cash and Bank Balances		
People's Bank Dehiwala A/C 33710096138059	380,619.62	348,726
Orient Finance PLC -Investment A/C No.44021	1,000,000.00	-
Bartleet Finance PLC -Investment A/C No.44021	-	1,000,000
	<u>1,380,619.62</u>	<u>1,348,726</u>
5. Accumulated Funds		
Balance at the beginning of the year	1,240,565.62	1,200,155
Surplus of income over expenditure	13,850.00	40,411
	<u>1,254,415.62</u>	<u>1,240,566</u>
6. Accounts Payable		
Telephone expenses (August 2013 - July 2014)	54.00	104,560.00
Telephone expenses (August 2014 - July 2015)	101,450.00	-
Travelling expenses	3,700.00	3,600.00
Amount payable to Dr. Ajith Perera	21,000.00	-
	<u>126,204.00</u>	<u>108,160.00</u>

