

Financial Statements

of

SRI LANKA POLICE INSPECTORS' MESS

For the year

2019

**DAYANANDA SAMARAWICKREMA & CO.,
Chartered Accountants
No. 20/26, Station Lane,
Nugegoda.**

**Tel : 2854614, 2809650 & 2822940
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SRI LANKA POLICE INSPECTORS' MESS

Financial Statements -2019

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Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

H.G. Dayananda FCA

T.H. Dharmasena FCA, B.A.

K.G. Chandana Kumara FCA, ACMA, FMAAT

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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Bambalapitiya** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Bambalapitiya** as at 31st December 2019, and of its Excess of Income over Expenditure for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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K.G. Chandana Kumara FCA, ACMA, FMAAT
T.H. Dharmasena FCA, BA
M.G.K. Ravindra ACA, ACMA

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SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA D.S. FONSEKA ROAD, COLOMBO 05.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Notes	2019	2018
Gross Income - Bar	01	-	1,844,111.95
Gross Income - Restaurant	02	-	521,410.56
Room Income	03	-	30,000.00
Other Income	04	178,911.34	379,436.46
Members Subscriptions		<u>2,960,880.00</u>	<u>2,481,395.00</u>
		<u>3,139,791.34</u>	<u>5,256,353.97</u>
Less : Expenses			
Salaries & Wages		-	548,417.00
E.P.F.		-	334,450.00
E.T.F.		-	24,930.00
Commission to Clerks (H.O)		330,249.08	338,685.18
Repairs & Maintenance of Equipment		67,520.00	32,300.00
Depreciation		972,398.59	931,538.59
Payments for Computer System		-	75,000.00
Expenses Incurred for Fort Mess		-	1,178,320.70
Kilinochchi Mess		562,694.26	538,695.73
Ampara Mess		-	114,870.50
Kataragama Mess		-	636,178.00
Annual Trip Expenses		10,000.00	20,000.00
Cleaning Materials		-	286,828.39
CCTV		-	14,581.00
Cable TV Charges		-	20,918.52
Telephone - SLT ,Mobitel		256,057.01	202,907.11
Electricity		-	282,498.29
Water		-	88,128.50
Audit Fees		30,000.00	30,000.00
Bank Charges		10,610.27	47,682.67
Newspapers		14,530.00	23,430.00
Kitchen Commission		-	78,211.58
Printing & Stationery		6,537.35	179,064.06
Death Donation		-	3,000.00
T Shirts Expenses		43,220.00	56,160.00
Credit Card Commission		-	40,964.80
General Expenses		-	524,693.47
Petty Cash Expenses		13,574.51	118,795.00
Bank Overdraft Interest		17,566.35	124,121.68
Advertisments		5,589.00	-
Welfare Expenses		21,804.00	-
AGM Expenses		<u>211,117.00</u>	<u>220,800.00</u>
		<u>2,573,467.42</u>	<u>7,116,170.77</u>
Surplus /(Deficit) of Income over Expenditure		<u>566,323.92</u>	<u>(1,859,816.80)</u>



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SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA D.S. FONSEKA ROAD, COLOMBO 05.

BALANCE SHEET AS AT 31ST DECEMBER 2019

As at

	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	7,012,373.43	7,576,172.02
Work In Progress - Habaraduwa Mess		3,592,692.56	-
Investments	06	1,407,580.65	3,059,285.05
		<u>12,012,646.64</u>	<u>10,635,457.07</u>
Current Assets			
Inventories	07	-	3,710,739.88
Trade & Other Receivables	08	11,353,486.81	11,750,614.92
Cash & Cash Equivalents	09	303,321.09	1,967,309.47
		<u>11,656,807.90</u>	<u>17,428,664.27</u>
Total Assets		<u>23,669,454.54</u>	<u>28,064,121.34</u>
FUNDS AND LIABILITIES			
Accumulated Fund B/F		22,728,334.48	32,187,273.42
Stock Adjustments		(3,710,739.88)	(6,295,091.79)
Prior Year Bank Balances & Payable Adjustments		(6,688,079.62)	(1,304,030.35)
Surplus / (Deficit) of Income Over Expenditure for the year		566,323.92	(1,859,816.80)
		<u>12,895,838.90</u>	<u>22,728,334.48</u>
Current Liabilities			
Trade & Other Payables	10	10,773,615.64	5,335,786.86
		<u>10,773,615.64</u>	<u>5,335,786.86</u>
Total Funds & Liabilities		<u>23,669,454.54</u>	<u>28,064,121.34</u>


The Executive Committee is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Police Inspectors' Mess - Bambalapitiya by


.....
President
Police Inspectors' Mess

2nd October 2020




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspectors' Mess

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SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA
D.S. FONSEKA ROAD, COLOMBO 05.

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

Balance as at 01.01.2019

People's Bank, Thimbirigasyaya C/A No. 086100191190959

People's Bank, Thimbirigasyaya C/A No. 086100160019287

Saving Account BOC A/C No. 81862944

Add: Receipts

Sales

Credit Sales Received from Trade Debtors

Members Subscriptions

Other Income

Fixed Deposit Redemption

Less : Payments

Payments for Creditors

Acquisition of Property, Plant and Equipment

Audit Fees

Salaries & Wages

E.P.F.

E.T.F.

Commission to Clerks (H.O)

Repairs & Maintenance of Equipment

Payments for Computer System

Expenditure incurred for Fort Mess

Kilinochchi Mess

Ampara Mess

Kataragama Mess

Annual Trip Expenses

Cleaning Materials

CCTV

Cable TV Charges

Telephone - SLT

Electricity

Water

Bank Charges

Newspapers

Kitchen Commission

Printing & Stationery

Death Donation

T Shirts Expenses

Credit Card Commissions

General Expenses

Petty Cash Expenses

Bank Over Draft Interest

AGM Expenses

Advertisment

Welfare

Repayment for Officers

WHT

Expenses incurred for Habaraduwa mess

Balance C/F (Note - A)

Note - A : Cash & Cash Equivalents

Cash at Bank

People's Bank, Thimbirigasyaya C/A No. 086100191190959

People's Bank, Thimbirigasyaya C/A No. 086100160019287

Saving Account BOC A/C No. 81862944

	2019	2018
	Rs. Cts.	Rs. Cts.
Balance as at 01.01.2019	452,634.44	2,098,782.45
People's Bank, Thimbirigasyaya C/A No. 086100191190959	29,364.74	-
People's Bank, Thimbirigasyaya C/A No. 086100160019287	995,593.63	-
Add: Receipts		
Sales	-	14,106,272.00
Credit Sales Received from Trade Debtors	53,488,057.85	12,403,642.72
Members Subscriptions	-	2,481,395.00
Other Income	36,757.68	379,436.46
Fixed Deposit Redemption	1,795,696.04	-
	56,798,104.38	31,469,528.63
Less : Payments		
Payments for Creditors	51,465,182.00	23,094,531.98
Acquisition of Property, Plant and Equipment	128,600.00	211,055.00
Audit Fees	30,000.00	42,000.00
Salaries & Wages	-	548,417.00
E.P.F.	198,700.00	334,450.00
E.T.F.	32,565.00	24,930.00
Commission to Clerks (H.O)	-	338,685.18
Repairs & Maintenance of Equipment	17,520.00	32,300.00
Payments for Computer System	-	75,000.00
Expenditure incurred for Fort Mess	-	1,178,320.70
Kilinochchi Mess	562,694.26	538,695.73
Ampara Mess	-	114,870.50
Kataragama Mess	-	636,178.00
Annual Trip Expenses	10,000.00	20,000.00
Cleaning Materials	-	286,828.39
CCTV	-	14,581.00
Cable TV Charges	-	20,918.52
Telephone - SLT	156,057.01	202,907.11
Electricity	-	282,498.29
Water	-	88,128.50
Bank Charges	10,610.27	47,682.67
Newspapers	14,530.00	23,430.00
Kitchen Commission	-	78,211.58
Printing & Stationery	6,537.35	179,064.06
Death Donation	-	3,000.00
T Shirts Expenses	13,220.00	56,160.00
Credit Card Commissions	-	40,964.80
General Expenses	-	524,693.47
Petty Cash Expenses	13,574.51	118,795.00
Bank Over Draft Interest	17,566.35	124,121.68
AGM Expenses	159,852.00	220,800.00
Advertisment	5,589.00	-
Welfare	21,804.00	-
Repayment for Officers	35,651.00	-
WHT	1,837.98	-
Expenses incurred for Habaraduwa mess	3,592,692.56	-
	56,494,783.29	29,502,219.16
Balance C/F (Note - A)	303,321.09	1,967,309.47
Note - A : Cash & Cash Equivalents		
Cash at Bank		
As at 31.12.2019	As at 31.12.2018	
Rs. Cts.	Rs. Cts.	
(136,715.46)	895,230.07	
435,443.22	29,364.74	
4,593.33	1,042,714.66	
303,321.09	1,967,309.47	



SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE FINANCIAL STATEMENTS - 2019

	2019	2018
	Rs. Cts.	Rs. Cts.
NOTE 01 - GROSS PROFIT - BAR		
Sales		
Cash Sales	-	9,867,502.00
Credit Sales	-	11,411,260.45
	-	21,278,762.45
Less: Cost of Sales		
Opening Stocks as at 01.01.2019	-	7,858,133.04
Add: Purchases	-	15,113,350.48
Stocks Transferred to Fort Mess	-	(3,536,833.02)
Less: Closing Stocks as at 31.12.2019	-	-
	-	19,434,650.50
Gross Profit	-	1,844,111.95
NOTE 02 -GROSS PROFIT- RESTAURANT	Rs. Cts.	Rs. Cts.
Sales		
Cash Sales	-	4,238,770.00
Credit Sales	-	4,636,465.00
	-	8,875,235.00
Less: Cost of Sales		
Opening stocks as at 01.01.2019	-	546,549.80
Add: Purchases	-	7,981,181.50
Stocks Transferred to Wellawatta Mess	-	(173,906.86)
Less: Closing Stocks as at 31.12.2019	-	-
	-	8,353,824.44
Gross Profit	-	521,410.56
NOTE 03 - ROOM INCOME	Rs. Cts.	Rs. Cts.
Credit Basis	-	30,000.00
	-	30,000.00
NOTE 04 - OTHER INCOME	Rs. Cts.	Rs. Cts.
Interest Income on Fixed Deposits	151,570.15	359,186.46
Sale of Empty Bottles	-	20,250.00
Saving Interest Income	27,341.19	-
	178,911.34	379,436.46



**SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA
D.S. FONSEKA ROAD, COLOMBO 05.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Assets		Furniture & Fittings		Multi Media Projector		Water Filter		Accounting System & Computer Equipments		Credit Card Machine		Total	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2019	9,104,330.87		93,306.00		95,000.00		15,249.00		-		7,500.00		9,315,385.87	
Additions during the Year	-		-		-		-		408,600.00		-		408,600.00	
Cost as at 31.12.2019	9,104,330.87		93,306.00		95,000.00		15,249.00		408,600.00		7,500.00		9,723,985.87	
Acc.Dep as at 01.01.2019	1,718,108.35		9,330.60		9,500.00		1,524.90		-		750.00		1,739,213.85	
Charge for the Year	910,433.09		9,330.60		9,500.00		1,524.90		40,860.00		750.00		972,398.59	
Acc.Dep as at 31.12.2019	2,628,541.44		18,661.20		19,000.00		3,049.80		40,860.00		1,500.00		2,711,612.44	
Carrying Value as at 31.12.2018	7,386,222.52		83,975.40		85,500.00		13,724.10		-		6,750.00		7,576,172.02	
Carrying Value as at 31.12.2019	6,475,789.43		74,644.80		76,000.00		12,199.20		367,740.00		6,000.00		7,012,373.43	



SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 06 - INVESTMENTS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Fixed Deposits - Peoples Bank (A/C No: 189 / 6)	-	965,142.18
- Peoples Bank (A/C No: 220 / 7)	-	686,562.22
- Peoples Bank (A/C No: 8792 / 8)	1,407,580.65	1,407,580.65
	<u>1,407,580.65</u>	<u>3,059,285.05</u>

NOTE 07 - INVENTORIES

	Rs. Cts.	Rs. Cts.
Bar Stocks	-	3,536,833.02
Kitchen Stocks	-	173,906.86
	<u>-</u>	<u>3,710,739.88</u>

NOTE 08 - TRADE & OTHER RECEIVABLES

		Rs. Cts.	Rs. Cts.
Trade Debtors	8.1	11,320,286.81	11,717,414.92
Festival Advances	8.2	33,200.00	33,200.00
		<u>11,353,486.81</u>	<u>11,750,614.92</u>

NOTE 8.1 - TRADE DEBTORS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Credit Sales Receivables from Members	6,635,767.50	7,225,305.61
Subscriptions Receivable from Members	192,410.00	-
VOP Receivable	121,631.00	121,631.00
Receivables from Barman-Undeposited Sales	726,657.33	726,657.33
Receivables from Barman	806,023.67	806,023.67
Receivables from bar Kandy	1,026,114.69	1,026,114.69
Other Receivables	1,811,682.62	1,811,682.62
	<u>11,320,286.81</u>	<u>11,717,414.92</u>

NOTE 8.2 - FESTIVAL ADVANCES

	Rs. Cts.	Rs. Cts.
Festival Advances	33,200.00	33,200.00
	<u>33,200.00</u>	<u>33,200.00</u>



**SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA
D.S. FONSEKA ROAD, COLOMBO 05.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 09 - CASH & CASH EQUIVALENTS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
People's Bank, Thimbirigasyaya C/A No. 086100191190959	(136,715.46)	895,230.07
People's Bank, Thimbirigasyaya C/A No. 086100160019287	435,443.22	29,364.74
Saving Account - 81862944	4,593.33	1,042,714.66
	<u>303,321.09</u>	<u>1,967,309.47</u>

NOTE 10 - TRADE & OTHER PAYABLES

	Rs. Cts.	Rs. Cts.
Audit Fees	30,000.00	30,000.00
Payable to		
Nuwaraeliya Mess	1,459,895.50	779,352.15
Kandy Mess	1,684,168.00	696,861.00
Wellawaththa Mess	3,599,730.50	3,051,059.00
Ampara	791,552.50	-
Kataragama	254,937.50	67,697.50
Fort	2,451,990.00	-
Kilinochchi	2,800.00	-
Kandy - Creditors	-	492,275.57
Retired Members	37,838.81	37,838.81
Other Payables	103,195.70	103,195.70
Commission Payable to Café (Cook Allowance)	67,455.63	67,455.63
Payable to Members	10,051.50	10,051.50
D.K.S.Technology Holdings - Accounting System	280,000.00	
	<u>10,773,615.64</u>	<u>5,335,786.86</u>



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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Wellawatta** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Wellawatta** as at 31st December 2019, and of its Deficit of Expenditure over Income for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

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SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA NO.47, RIDGEWAY PLACE, COLOMBO 04.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
Income			
Gross Profit - Bar	01	1,646,168.57	1,662,006.83
Gross Profit - Restaurant	02	330,315.44	758,067.09
Other Income	03	54,330.00	265,500.00
Interest Income	04	230,480.63	185,895.90
		<u>2,261,294.64</u>	<u>2,871,469.82</u>
Less: Expenses			
Electricity		350,270.71	219,708.53
Audit Fees		35,000.00	35,000.00
Telephone Charges		73,565.78	40,944.83
Photocopy, Printing, Stationery & News Papers		96,423.22	107,284.80
Service Charges		7,000.56	124,684.02
Cleaning Items		347,395.00	8,515.00
Building Maintenance		429,734.00	125,895.84
Bank Charges		4,550.00	11,455.00
Depreciation		516,176.95	491,653.24
Withdrawals & Stock Damaged		55,940.39	241,850.46
Water		-	1,685.62
Other Expenses		7,409.64	18,175.00
T Shirts Printing		36,460.00	32,760.00
Salaries		356,021.76	251,250.00
Police Day Expenses		-	83,831.10
EPF		17,280.00	-
ETF		3,240.00	-
News papers		22,700.00	-
Transport		28,328.00	-
Postage		2,690.00	-
Printing & Stationery		6,320.00	-
Food & Beverage		64,923.90	-
		<u>2,461,429.91</u>	<u>1,794,693.43</u>
Deficit of Expenditure over Income		<u>(200,135.27)</u>	<u>1,076,776.39</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, B.A.
K.G. Chandana Kumara FCA, ACMA, FMAAT

No. 20/26, Station Lane,
Nugegoda, Sri Lanka.
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Fax : 2820112
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Web : www.dsandco.lk

SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA NO.47, RIDGEWAY PLACE, COLOMBO 04.

BALANCE SHEET

As at	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	2,247,373.67	2,518,313.50
Investments	06	2,021,426.00	1,865,380.00
		<u>4,268,799.67</u>	<u>4,383,693.50</u>
Current Assets			
Inventory	07	5,960,249.98	4,733,208.74
Interest & Other Receivables	08	4,808,709.18	4,214,408.48
Cash & Cash Equivalents	09	(90,475.94)	981,681.74
		<u>10,678,483.22</u>	<u>9,929,298.96</u>
Total Assets		<u>14,947,282.89</u>	<u>14,312,992.46</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		10,631,253.46	13,383,467.26
Add: Excess of Income Over Expenses		(200,135.27)	1,076,776.39
Less : Expenses Incurred Construction of Fort Mess		-	(3,828,990.19)
Previous Year Adjustment		(269,883.75)	-
Accumulated Fund C/F		<u>10,161,234.44</u>	<u>10,631,253.46</u>
Current Liabilities			
Trade Creditors	10	4,672,375.99	2,888,544.08
Accrued Expenses	11	113,672.47	106,280.42
		<u>4,786,048.46</u>	<u>2,994,824.50</u>
Total Funds & Liabilities		<u>14,947,282.89</u>	<u>13,626,077.95</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Police Inspectors Mess- Wellawatta by.


.....
President
Police Inspectors' Mess

2nd October 2020




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspectors' Mess

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SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA
NO.47, RIDGEWAY PLACE, COLOMBO 04.

RECEIPTS & PAYMENT ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019

	2019 Rs. Cts.	2018 Rs. Cts.
Opening Balances		
Current A/C - BOC Wellawatta 984428	445,532.91	1,026,459.00
Savings Accounts - BOC 9327053	328,364.02	315,984.33
Cash in Hand- Barmen	205,475.00	526,072.50
Cash in Hand	1,000.00	1,000.00
Petty Cash	1,309.81	36,336.50
	<u>981,681.74</u>	<u>1,905,852.33</u>
Add: Receipts		
Sales	36,816,318.95	30,616,868.00
Booking Income	49,250.00	15,500.00
Interest Income - Savings Account	12,697.18	12,379.69
Sundry Income	5,080.00	-
Return Cheques	-	22,701.00
Fixed Deposits Withdrawals	-	2,626,999.19
Fund Transfers Received	-	250,000.00
	<u>36,883,346.13</u>	<u>33,544,447.88</u>
Less: Payments		
Electricity	319,466.05	207,118.17
Acquisition of Fixed Assets	245,237.12	477,967.39
Purchase of Foods & Liquor	35,558,462.42	29,157,786.23
Telephone Charges	62,771.57	37,889.96
Photocopy, Printing, Stationery & News Papers	96,423.22	106,714.80
Service Charges	20,089.16	117,327.39
Building Maintenance	429,734.00	125,895.84
Bank Charges	4,550.00	11,455.00
Water Expense	543.22	1,142.40
Other Expenses	7,409.64	18,175.00
Audit Fees	35,000.00	30,000.00
News Papers	24,390.00	-
Cleaning Items	347,395.00	8,515.00
Expenses incurred for Fort Mess	-	3,828,990.19
Police Day Expenses	-	83,831.10
Salaries	384,221.76	223,050.00
T Shirt Printing	36,460.00	32,760.00
EPF	9,180.00	-
ETF	2,025.00	-
Transport	28,328.00	-
Postage	2,690.00	-
Printing & Stationery	6,320.00	-
Petty Cash	269,883.75	-
Food & Beverage	64,923.90	-
	<u>37,955,503.81</u>	<u>34,468,618.47</u>
Closing Balances (Note A)	<u>(90,475.94)</u>	<u>981,681.74</u>
Note A - Closing Balances		
	As at	As at
	31.12.2019	31.12.2018
Current A/C - BOC Wellawatta 984428	Rs. Cts.	Rs. Cts.
Savings Accounts - BOC 9327053	(580,795.86)	445,532.91
Cash in Hand- Barmen	341,061.20	328,364.02
Cash in Hand	146,402.00	205,475.00
Petty Cash	1,000.00	1,000.00
	1,856.72	1,309.81
	<u>(90,475.94)</u>	<u>981,681.74</u>



**SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA
NO.47, RIDGEWAY PLACE, COLOMBO 04.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT - BAR

	2019 Rs. Cts.	2018 Rs. Cts.
Sales	25,415,051.50	20,964,443.25
Less: Cost of Sales		
Opening Stock as at 01.01.2019	3,654,661.79	4,424,580.94
Purchases	25,702,498.53	18,730,337.73
	29,357,160.32	23,154,918.67
Less : Withdrawals & Stock Damaged	(20,800.39)	(197,820.46)
	29,336,359.93	22,957,098.21
Less: Closing Stock as at 31.12.2019	(5,567,477.00)	(3,654,661.79)
	23,768,882.93	19,302,436.42
Gross Profit	1,646,168.57	1,662,006.83

NOTE 02 - GROSS PROFIT- RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	11,933,830.70	11,451,545.00
Less: Cost of Sales		
Opening stock as at 01.01.2019	391,632.44	308,627.80
Purchases	11,639,795.80	10,820,512.55
	12,031,428.24	11,129,140.35
Less : Withdrawals & Stock Damaged	(35,140.00)	(44,030.00)
	11,996,288.24	11,085,110.35
Less: Closing stock as at 31.12.2019	(392,772.98)	(391,632.44)
	11,603,515.26	10,693,477.91
Gross Profit	330,315.44	758,067.09

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Sundry Income	5,080.00	-
Booking Charges	49,250.00	15,500.00
Transfer SA 81863122	-	250,000.00
	54,330.00	265,500.00



NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	12,697.18	12,379.69
Treasury Bill Interest	217,783.45	173,516.21
	230,480.63	185,895.90

**SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA
NO.47, RIDGEWAY PLACE, COLOMBO 04.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

As at	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Cost		
Balance as at 01.01.2019	4,916,532.37	4,438,564.98
Additions during the year	245,237.12	477,967.39
Balance as at 31.12.2019	<u>5,161,769.49</u>	<u>4,916,532.37</u>
Less: Provision for Depreciation		
Balance as at 01.01.2019	2,398,218.87	1,906,565.63
Depreciation for the year	516,176.95	491,653.24
Balance as at 31.12.2019	<u>2,914,395.82</u>	<u>2,398,218.87</u>
Written Down Value as at 31.12.2019	<u>2,247,373.67</u>	<u>2,518,313.50</u>

NOTE 06 - INVESTMENTS

	Rs. Cts.	Rs. Cts.
Treasury Bills	2,021,426.00	1,865,380.00
	<u>2,021,426.00</u>	<u>1,865,380.00</u>

NOTE 07 - INVENTORY

	Rs. Cts.	Rs. Cts.
Bar Stock	5,567,477.00	4,424,580.94
Restaurant Stock	392,772.98	308,627.80
	<u>5,960,249.98</u>	<u>4,733,208.74</u>

NOTE 08 - INTEREST & OTHER RECEIVABLES

	Rs. Cts.	Rs. Cts.
Interest Income on Treasury Bills	203,675.18	141,937.73
Credit Sales (Due from Bambalapitiya Police Mess)	4,605,034.00	4,072,470.75
	<u>4,808,709.18</u>	<u>4,214,408.48</u>

NOTE 09 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current A/C No- 984428 - BOC Wellawatta	(580,795.86)	445,532.91
Savings Accounts - No-9327053- BOC	341,061.20	328,364.02
Cash in Hand- Barmen	146,402.00	205,475.00
Cash in Hand	1,000.00	1,000.00
Petty Cash	1,856.72	1,309.81
	<u>(90,475.94)</u>	<u>981,681.74</u>



**SRI LANKA POLICE INSPECTORS' MESS - WELLAWATTA
NO.47, RIDGEWAY PLACE, COLOMBO 04.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 10 - TRADE CREDITORS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Rockland Distributors	1,044,191.88	271,416.12
Biraha Farms	-	99,617.60
W.A. Wickremasinghe	125,240.00	98,450.00
Iceman Distributors	-	12,200.00
K.N.S. Marketing	33,300.00	32,775.00
Arunadisi	588,240.88	337,219.90
Colombo Egg Centre	39,150.00	38,250.00
R.M.S.L. Jayasekare	128,160.00	73,307.00
Free Lanka	-	68,103.00
Lanka Canaries	65,714.88	41,195.74
IDL	802,290.84	505,944.96
Ceylon Cold Stores	103,423.50	85,134.90
S.D.P.D. Karunarathne	-	31,500.00
East West Foods (Pvt) Limited	298,235.00	245,860.00
Asir Food Products	45,010.00	32,200.00
Iceman Cold	14,498.00	14,711.00
Delmon Trading	616,926.51	238,289.40
Hela Rasa Pala	221,278.00	147,410.00
Nishantha sea food	-	225,635.00
Other Creditors	14,324.79	1,717.04
Hemnara Distributors	72,360.09	6,792.02
Jubilee Distributors	156,287.50	96,815.00
Beston Products	9,300.00	22,800.00
Ruwinda Enterprises	19,800.00	17,744.40
Naleer	83,580.12	90,600.00
Thimal Enterprises	48,576.00	48,576.00
Sunil Traders	17,900.00	4,280.00
Nelna Farm	81,218.00	-
N. Sampath	13,090.00	-
Jayanatha Coorey	30,280.00	-
	4,672,375.99	2,888,544.08

NOTE 11 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	35,000.00	35,000.00
Service Charges	-	13,088.60
Electricity	55,508.39	24,703.73
Newspapers & Stationery	-	1,690.00
Water	-	543.22
Telephone	13,849.08	3,054.87
Salaries	-	28,200.00
EPF	8,100.00	-
ETF	1,215.00	-
	113,672.47	106,280.42



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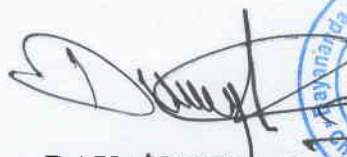
Web : www.dsandco.lk

AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - FORT

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Fort** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Fort** as at 31st December 2019, and of its Deficit of Expenditure over income for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

Dayananda Samarawickrema & Co.,

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SRI LANKA POLICE INSPECTORS' MESS - FORT

NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
Income			
Gross Income - Bar	01	1,578,446.41	2,147,622.12
Gross Income - Restaurant	02	930,155.53	222,664.81
Other Income	03	-	328,042.00
Interest Income	04	197.01	1,134.79
		<u>2,508,798.95</u>	<u>2,699,463.72</u>
Less: Expenses			
Electricity		220,859.22	238,832.91
Audit Fees		29,500.00	29,500.00
Telephone & Internet Charges		38,511.68	43,473.31
Photocopy, Printing, Stationery & News Papers		309,409.80	140,156.59
Cleaning Items		60,895.00	36,900.00
Maintenance Expenses		104,463.20	165,250.48
Bank Charges		7,010.47	6,601.00
Depreciation		489,377.96	277,683.14
Withdrawals & Stock Damaged		-	323,193.83
Water		-	86,497.25
Other Expenses		20,443.00	10,647.00
Death Donation		-	3,000.00
Salaries		377,318.51	346,799.49
Opening Ceremony Expenses		-	663,923.61
Uniform Expenses		50,905.00	43,600.00
Police Day Expenses		-	325,680.86
Transport		13,710.00	3,480.00
Entertainment Expenses		40,605.00	51,116.00
Boat Fuel Charges		-	13,825.00
Kitchen Equipment and Tools Expenses		48,685.20	461,468.90
Kitchen Service Charges		152,123.83	-
Monthly Payments of system		49,875.08	-
ETF		1,215.00	-
EPF		8,100.00	-
Rate		12,223.60	-
Retirement Contribution		37,000.00	-
Fuel Reimbursement		6,218.00	-
Electrical Equipment Maintenance		3,400.00	-
Pest Control		9,570.00	-
Dialog Television Bill		13,800.00	-
Vehicle & bike maintenance		1,900.00	-
Welfare		28,440.00	-
		<u>2,135,559.55</u>	<u>3,271,629.37</u>
Excess of Income over Expenditure		<u>373,239.40</u>	<u>(572,165.65)</u>



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Partners

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SRI LANKA POLICE INSPECTORS' MESS - FORT

NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.

BALANCE SHEET

As at	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	4,126,718.50	3,887,563.96
Work in Progress- New Computer System		247,750.00	247,750.00
		<u>4,374,468.50</u>	<u>4,135,313.96</u>
Current Assets			
Inventory	06	4,237,908.31	4,245,091.83
Receivables	07	4,531,182.00	2,329,415.50
Cash & Cash Equivalents	08	363,580.36	548,954.44
		<u>9,132,670.67</u>	<u>7,123,461.77</u>
Total Assets		<u>13,507,139.17</u>	<u>11,258,775.73</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		7,999,375.27	8,821,540.92
Add: Deficit of Income Over Expenditure		373,239.40	(572,165.65)
Less: Funds Transferred to Kilinochchi Mess		(30,440.97)	(250,000.00)
Add : Prior Adjustments		212,250.85	-
Accumulated Fund C/F		<u>8,554,424.55</u>	<u>7,999,375.27</u>
Current Liabilities			
Trade Creditors	09	4,898,302.18	3,031,764.25
Accrued Expenses	10	54,412.44	227,636.21
		<u>4,952,714.62</u>	<u>3,259,400.46</u>
Total Funds & Liabilities		<u>13,507,139.17</u>	<u>11,258,775.73</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Police Inspectors Mess - Fort by.


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspectors' Mess

2nd October 2020

Dayananda Samarawickrema & Co.,

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Partners

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SRI LANKA POLICE INSPECTORS' MESS - FORT

NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019

Opening Balances as at 01.01.2019

Current Account - 204100180011420 P/B Head Quarters

Savings Accounts - 204200110010932 Head Quarters

Cash in Hand- Barmen

Cash in Hand

Add: Receipts

Cash Sales

Booking Income

Interest Income - Savings Account

Reimbursement & Transfer From Other Mess's

Less: Payments

Electricity

Acquisition of Fixed Assets & Construction

Purchase of Foods & Liquor

Telephone & Internet Charges

Photocopy, Printing, Stationery & News Papers

Cleaning Items

Building Maintenance

Bank Charges

Water Expense

Other Expenses

Salaries

Opening Ceremony Expenses

Uniforms

Police Day Expenses

Transport

Entertainment & Treatment

Boat Fuel

Work in Progress New System Development

Funds Transferred to Kilinochchi Mess

Kitchen Equipment & Tools Expenses

Death Donation

Retirement Benefit

Rates

Audit Fees

System Payments

Kitchen Services Charges

Labour Advance

ETF

EPF

Welfare

Fuel Reimbursements

Electrical Equipment maintenance

Pest Control

Dialog Bills

Vehicle, Bike Maintenance

WHT Expenses

Petty Cash Payments

Closing Balances (Note A)

Note A - Closing Balances

Current Account - 204100180011420 P/B Head Quarters

Savings Accounts - 204200110010932 Head Quarters

Cash in Hand- Barmen

Cash in Hand

2019	2018
Rs. Cts.	Rs. Cts.
255,297.85	30,000.00
2,938.61	65,476.79
276,734.00	10,021.00
13,983.98	-
548,954.44	105,497.79
44,344,353.50	25,384,775.50
-	4,000.00
207.33	1,134.79
-	4,014,906.55
44,893,515.27	29,510,314.63
270,826.54	169,206.00
728,532.50	4,165,247.10
42,088,070.76	21,757,586.90
39,740.97	40,432.14
305,107.93	132,333.46
54,515.00	36,900.00
104,463.20	158,955.48
7,010.47	6,601.00
-	86,497.25
20,368.00	9,797.00
398,318.51	346,799.49
-	663,923.61
50,905.00	43,600.00
-	325,680.86
13,410.00	3,480.00
40,605.00	41,246.00
-	10,855.00
-	247,750.00
-	250,000.00
48,685.20	461,468.90
-	3,000.00
37,000.00	-
12,223.60	-
29,500.00	-
49,875.08	-
152,123.83	-
6,000.00	-
1,215.00	-
8,100.00	-
28,440.00	-
6,218.00	-
3,400.00	-
9,570.00	-
13,800.00	-
1,900.00	-
10.32	-
91,870.00	-
44,529,934.91	28,961,360.19
363,580.36	548,954.44
As at	As at
31.12.2019	31.12.2018
Rs. Cts.	Rs. Cts.
204,901.46	255,297.85
29,651.60	2,938.61
109,232.00	276,734.00
19,795.30	13,983.98
363,580.36	548,954.44



**SRI LANKA POLICE INSPECTORS' MESS - FORT
NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT - BAR

	2019 Rs. Cts.	2018 Rs. Cts.
Sales	31,259,738.50	18,417,412.00
Less: Cost of Sales		
Opening Stock as at 01.01.2019	3,786,947.65	925,022.88
Add: Purchases	29,775,724.75	15,712,497.48
Goods Transferred from Bambalapitiya Mess	-	3,536,833.02
	33,562,672.40	20,174,353.38
Less : Withdrawals & Stock Damaged	-	(117,615.85)
	33,562,672.40	20,056,737.53
Less: Closing Stock as at 31.12.2019	(3,881,380.31)	(3,786,947.65)
	29,681,292.09	16,269,789.88
Gross Profit	1,578,446.41	2,147,622.12

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	15,192,360.00	8,972,737.00
Less: Cost of Sales		
Opening Stock as at 01.01.2019	458,144.18	133,782.89
Add: Purchases	14,160,588.29	9,280,011.46
	14,618,732.47	9,413,794.35
Less : Withdrawals & Stock Damaged	-	(205,577.98)
	14,618,732.47	9,208,216.37
Less: Closing Stock as at 31.12.2019	(356,528.00)	(458,144.18)
	14,262,204.47	8,750,072.19
Gross Profit	930,155.53	222,664.81

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Booking Charges	-	4,000.00
Police Day Expenses Receivable from Police Inspectors' Association	-	324,042.00
	-	328,042.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	197.01	1,134.79
	197.01	1,134.79



**SRI LANKA POLICE INSPECTORS' MESS - FORT
NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

		Cost as at 01.01.2019		Additions		Cost as at 31.12.2019		Acc.Dep as at 01.01.2019		Depreciation		Acc.Dep as at 31.12.2019		WDV as at 31.12.2019		WDV as at 31.12.2018	
		Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Building Construction	10%	3,535,629.15		580,783.50		4,116,412.65		235,708.61		411,641.27		647,349.88		3,469,062.78		3,299,920.54	
Electrical Equipment & Tools	10%	629,617.95		57,580.00		687,197.95		41,974.53		68,719.80		110,694.33		576,503.63		587,643.42	
Printing Machine	10%	-		43,900.00		43,900.00		-		4,390.00		4,390.00		39,510.00		-	
Washing Machine	10%	-		46,269.00		46,269.00		-		4,626.90		4,626.90		41,642.10		-	
		4,165,247.10		728,532.50		4,893,779.60		277,683.14		489,377.96		767,061.10		4,126,718.50		3,887,563.96	



**SRI LANKA POLICE INSPECTORS' MESS - FORT
NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 06 - INVENTORY

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Bar Stock	3,881,380.31	3,786,947.65
Restaurant Stock	356,528.00	458,144.18
	<u>4,237,908.31</u>	<u>4,245,091.83</u>

NOTE 07 - RECEIVABLES

	Rs. Cts.	Rs. Cts.
Credit Sales Income (from Bambalapitiya Police Mess)	4,531,182.00	2,005,373.50
Police Day Expenses Receivable from Police Inspectors' Association	-	324,042.00
	<u>4,531,182.00</u>	<u>2,329,415.50</u>

NOTE 08 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current Account - 204100180011420 P/B Head Quarters	204,901.46	255,297.85
Savings Accounts - 204200110010932 Head Quarters	29,651.60	2,938.61
Cash in Hand- Barmen	109,232.00	276,734.00
Cash in Hand	19,795.30	13,983.98
	<u>363,580.36</u>	<u>548,954.44</u>



**SRI LANKA POLICE INSPECTORS' MESS - FORT
NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 09 - TRADE CREDITORS'

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Rockland Distributors	635,950.44	209,239.14
Biraha Farms	33,120.00	108,854.40
W.A. Wickremasinghe	174,525.00	161,100.00
Tasty (Pvt) Ltd.	-	59,000.00
K.N.S. Marketing	56,035.00	19,020.00
Arunadisi	383,532.48	435,901.00
Colombo Egg Centre	67,500.00	43,200.00
R.M.S.L. Jayasekare	102,232.00	71,020.00
Lanka Canaries	29,740.12	25,584.46
IDL	841,823.40	448,195.26
S.D.P.D. Karunarathne	-	61,600.00
East West Foods (Pvt) Limited	160,260.00	180,764.80
Asir Food Products	31,080.00	31,640.00
Delmon Trading	203,664.60	276,668.10
Hela Rasa Pala	171,920.80	117,028.00
Nishantha sea food	-	113,455.00
Beston Products	-	20,970.00
Naleer	-	32,136.00
Sunil Traders	11,400.00	10,400.00
MRS Associate	80,052.00	105,092.40
Pacific Beverages	-	15,273.00
WM Mendis	51,479.84	64,416.19
NAS Ceylon Beverages	251,323.18	103,564.81
WB Samantha	-	114,300.50
Gills Foods Product	88,899.54	83,799.59
Leelarathne & Sons	-	29,316.00
ST Foods Distributors (pvt) Ltd.	16,632.00	11,289.60
ARS SM Co	-	78,936.00
High Marketing	73,080.00	-
Acvota Holding (Pvt)Ltd	4,500.00	-
D.C.S.L	987,072.60	-
Nelana Firms	59,997.00	-
Geethika Distributors	81,840.00	-
N.Jayantha Cooray	218,614.50	-
U.K.G.Trading International (Pvt)Ltd	13,651.68	-
Ruwinda Enterprises	19,800.00	-
Laughs Gas PLC	48,576.00	-
	4,898,302.18	3,031,764.25



**SRI LANKA POLICE INSPECTORS' MESS - FORT
NO.65/16, SIR CHITTAMPALAM A GARDINER MAWATHA, COLOMBO 02.**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 10 - ACCRUED EXPENSES

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Audit Fees	29,500.00	29,500.00
Electricity	19,659.59	69,626.91
Telephone & Internet	5,252.85	3,041.17
Newspapers & Stationery	-	6,598.13
Kitchen Expenses	-	14,120.00
Maintenance Expenses Payable	-	6,295.00
Payable to Construction Suppliers	-	56,540.00
Stationery Expenses Payable	-	1,225.00
Other Expenses Payable	-	850.00
Entertainment & Treatment Payable	-	9,870.00
Boat Fuel Payable	-	2,970.00
Construction Expenses Payable (K.M.S Rifayaa)	-	27,000.00
Dialog television payable	-	-
	54,412.44	227,636.21



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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - KANDY

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Kandy** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Kandy** as at 31st December 2019, and of its Excess of Income over Expenditure for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

Dayananda Samarawickrema & Co.,

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POLICE INSPECTORS' MESS - KANDY

NO:14/3, SRI PUSHPADANA MAWATHA,
BAHIRAWAKANDA, KANDY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
Gross Profit			
Bar	01	1,036,229.33	423,398.13
Restaurant	02	234,268.85	453,732.13
Rooms Income	03	1,185,800.00	1,089,290.00
Other Income	04	17,348.52	3,655.00
		<u>2,473,646.70</u>	<u>1,970,075.26</u>
Less: Administration Expenses			
Audit Fees		29,500.00	29,500.00
Television Charges		93,236.13	95,762.82
Electricity Charges		213,721.99	185,890.69
Telephone Charges		30,400.79	18,913.65
News Paper Expenses		13,860.00	13,280.00
Water Charges		76,813.51	16,692.04
Labor Charges		732,000.00	562,400.00
Cleaning Expenses		-	73,310.00
Kitchen Commissions		58,656.20	71,344.00
Electrical Equipment		-	10,695.00
Repair & Maintenance Expenses		325,385.20	411,589.00
Tea Expenses		53,997.00	37,800.00
Printing & Stationery Expenses		51,780.00	6,505.00
Staff Welfare Expenses		19,000.00	10,000.00
T - Shirt Expenses		50,860.00	43,680.00
Printing Charges		-	18,199.14
EPF		19,440.00	-
ETF		8,460.00	-
Travelling Expenses		37,535.00	82,000.00
Complimentary		-	8,410.00
System Monthly Fees		28,507.44	-
Bank Charges		6,100.00	-
Postage Expenses		735.00	-
Depreciation		55,980.90	-
		<u>1,905,969.15</u>	<u>1,695,971.34</u>
Excess of Income over Expenditure		<u>567,677.55</u>	<u>274,103.92</u>



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POLICE INSPECTORS' MESS - KANDY

NO:14/3, SRI PUSHPADANA MAWATHA,
BAHIRAWAKANDA, KANDY

BALANCE SHEET

As at	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	503,828.10	-
Current Assets			
Inventories	06	2,224,589.06	1,598,245.16
Credit Sale Receivable from Bambalapitiya Mess		1,684,168.00	-
Festival Advance Receivable		2,400.00	-
Cash & Cash Equivalents	07	1,517,528.23	959,779.82
		<u>5,428,685.29</u>	<u>2,558,024.98</u>
Total Assets		<u>5,932,513.39</u>	<u>2,558,024.98</u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		1,772,077.19	1,497,973.27
Add: Excess of Income Over Expenditure		567,677.55	274,103.92
Credit Sales Income Received for the Year 2018		2,056,768.00	-
Funds Given to Ampara Mess		(200,000.00)	-
Accumulated Balance C/F		<u>4,196,522.74</u>	<u>1,772,077.19</u>
Current Liabilities			
Trade & Other Payables	08	1,735,990.65	785,947.79
		<u>1,735,990.65</u>	<u>785,947.79</u>
Total Funds & Liabilities		<u>5,932,513.39</u>	<u>2,558,024.98</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Singed for and on behalf of the Police Inspector's Mess- Kandy by


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspectors' Mess

2nd October 2020

Dayananda Samarawickrema & Co.,

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POLICE INSPECTORS' MESS - KANDY

NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019.

	2019 Rs. Cts.	2018 Rs. Cts.
Balance as at 01.01.2019		
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	883,709.82	720,884.50
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	4,427.82	-
	888,137.64	720,884.50
Add: Receipts		
Cash Sales	17,677,518.00	15,792,748.00
Room Rent	-	861,990.00
Other Income	128.52	3,655.00
Last Year Deposits	2,205,223.00	-
	20,771,007.16	17,379,277.50
Less : Payments		
Purchases		
Restaurant	3,737,039.64	5,314,487.62
Bar	10,559,684.23	9,446,948.72
Room	182,189.00	-
Creditor Payments	685,157.79	-
Television Charges	78,354.50	95,762.82
Electricity Charges	194,113.81	185,890.69
Telephone Charges	26,539.35	18,913.65
News Paper Expenses	12,630.00	13,280.00
Water Charges	75,930.07	16,692.04
Labor Charges	698,640.00	562,400.00
Cleaning Expenses	-	73,310.00
Kitchen Commissions	56,393.49	71,344.00
Assets Acquisitions	559,809.00	10,695.00
Petty Cash Reimbursement for expenses	2,196,773.00	-
Repair & Maintenance Expenses	43,508.00	411,589.00
EPF	32,400.00	-
ETF	4,860.00	-
Tea Expenses	-	37,800.00
Festival Advance	12,000.00	-
Printing & Stationery	19,000.00	24,704.14
Funds given to Ampara Mess	200,000.00	-
Staff Welfare Expenses	22,000.00	10,000.00
T - Shirt Expenses	50,860.00	43,680.00
Travelling Expenses	-	82,000.00
System Monthly Fees	28,507.00	-
Opening Suspense	13,288.05	-
Audit Fee	29,500.00	-
Bank Charges	6,100.00	-
	19,525,276.93	16,419,497.68
Balance C/F (Note - A)	1,245,730.23	959,779.82



Note A

Cash at Bank

Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya

Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy

31.12.2019	31.12.2018
Rs. Cts.	Rs. Cts.
1,238,400.85	883,709.82
7,329.38	76,070.00
1,245,730.23	959,779.82

POLICE INSPECTORS' MESS - KANDY
NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT - BAR

	2019	2018
	Rs. Cts.	Rs. Cts.
Sales	12,046,178.00	11,031,276.50
Less: Cost of sales		
Opening Stock as at 01.01.2019	1,384,221.41	2,545,151.06
Add : Purchases	11,635,769.62	9,446,948.72
	13,019,991.03	11,992,099.78
Less : Closing Stock as at 31.12.2019	(2,010,042.36)	(1,384,221.41)
	11,009,948.67	10,607,878.37
Gross Profit	1,036,229.33	423,398.13

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	6,397,486.00	5,684,434.00
Less: Cost of sales		
Opening Stock as at 01.01.2019	214,023.75	130,238.00
Add: Purchases	6,163,740.10	5,314,487.62
	6,377,763.85	5,444,725.62
Less: Closing Stock as at 31.12.2019	(214,546.70)	(214,023.75)
	6,163,217.15	5,230,701.87
Gross Profit	234,268.85	453,732.13

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Room Income	1,185,800.00	1,089,290.00
	1,185,800.00	1,089,290.00

NOTE 04 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Empty Can Sales	4,020.00	3,655.00
Saving Income	128.52	-
Write of of Unpayable Account	13,200.00	-
	17,348.52	3,655.00

NOTE 06 - INVENTORY

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Bar	2,010,042.36	1,384,221.41
Kitchen	214,546.70	214,023.75
	2,224,589.06	1,598,245.16



NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	1,238,400.85	883,709.82
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	7,329.38	76,070.00
Cash In Hand - Bar man	271,798.00	-
	1,517,528.23	959,779.82

POLICE INSPECTORS' MESS - KANDY

NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY

**RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019.**

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

		Cost as at 01.01.2019		Additions		Cost as at 31.12.2019		Acc.Dep as at 01.01.2019		Depreciation		Acc.Dep as at 31.12.2019		WDV as at 31.12.2019		WDV as at 31.12.2018	
		Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Equipment	10%	-	-	40,000.00	-	40,000.00	-	-	-	4,000.00	-	4,000.00	-	36,000.00	-	-	-
Computer & LCD Monitor	10%	-	-	44,000.00	-	44,000.00	-	-	-	4,400.00	-	4,400.00	-	39,600.00	-	-	-
Computer System	10%	-	-	193,365.00	-	193,365.00	-	-	-	19,336.50	-	19,336.50	-	174,028.50	-	-	-
Water Pump Purchasing & Fixing	10%	-	-	282,444.00	-	282,444.00	-	-	-	28,244.40	-	28,244.40	-	254,199.60	-	-	-
		-	-	559,809.00	-	559,809.00	-	-	-	55,980.90	-	55,980.90	-	503,828.10	-	-	-



POLICE INSPECTORS' MESS - KANDY**NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY****NOTES TO THE FINANCIAL STATEMENTS - 2019****NOTE 08 -TRADE & OTHER PAYABLES**

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Audit Fee Payable	29,500.00	29,500.00
Crown Investments	-	10,440.00
Richard Piris	-	3,020.00
Petty Cash	-	71,290.00
S.H.M.Ishak	1,230.00	1,230.00
Maria Farm Shop	149,415.00	62,660.00
M.M.M.Fahmy	-	63,845.00
Brookside Pvt Ltd	8,225.00	-
Bairaha Farms PLC	-	84,272.00
Singhe Agencies	35,138.00	33,025.00
Hillcountry Food Export & Distributors	78,150.00	-
Gamini & Brothers (pvt) Ltd	203,458.19	185,861.30
Janatha Inexpo Enterprises	36,952.08	37,212.72
R.M.T.G.G.Rathnayake	5,220.00	8,390.00
Asiri Food Products(pvt)Ltd	11,880.00	13,176.00
International Distilleries Pvt Ltd	325,918.92	-
Rockland Distilleries Pvt Ltd	287,652.96	-
Lahiru Stores	9,480.00	-
Pearl Pharma & Logistics Pvt Ltd	50,400.14	-
Shaveen Agencies	22,726.96	22,726.96
W.J.Distributors	25,116.00	17,928.00
East - West Foods	77,496.00	74,840.00
Liteol Detergent	8,800.00	11,360.00
South Asia Holdings Pvt Ltd	126,482.10	-
Nelna Farm	94,916.50	16,600.00
Wijayatunga Distributors	106,335.00	-
Ceylon Agro Industries Limited	-	9,480.00
Kitchen Commission	2,262.71	3,153.00
Electricity Payable	19,608.18	15,895.05
Telephone Payable	3,861.44	10,042.76
PEO TV Payable	14,882.03	-
Water Bill Payable	883.44	-
	1,735,990.65	785,947.79



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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - NUWARAELIYA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Nuwaraeliya** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Nuwaraeliya** as at 31st December 2019, and of its Excess of Income over Expenditure for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

H.G. Dayananda FCA

T.H. Dharmasena FCA, B.A.

K.G. Chandana Kumara FCA, ACMA, FMAAT

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SRI LANAKA POLICE INSPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Note	2019 Rs. Cts.	2018 Rs. Cts.
Gross Profit			
Bar	01	334,363.19	1,009,003.30
Restaurant	02	425,690.51	899,787.49
Rooms Income	03	1,572,000.00	1,572,000.00
Other Income	04	9,750.00	11,615.00
		<u>2,341,803.70</u>	<u>3,492,405.79</u>
Less : Administration Expenses			
Audit Fees		29,500.00	29,500.00
Depreciation		33,491.35	2,599.00
Electricity Charges		316,132.22	241,816.62
Telephone Charges		56,292.19	48,653.81
News Paper Expenses		19,210.00	15,380.00
Water Charges		7,951.32	3,018.13
Labor Charges		457,898.00	565,117.00
Repair & Maintenance Expenses		114,174.50	45,619.00
Garden Maintenance Expenses		4,300.00	6,511.00
Operating Expenses		-	1,349.00
Staff Welfare Expenses		56,185.00	14,000.00
Television Charges		45,890.60	47,404.00
Stationery & Postage Expenses		94,414.60	5,712.00
Travelling Expenses		31,689.00	22,500.00
Cleaning Expenses		200,552.75	143,142.00
Entertainment Expenses		-	32,639.53
Menu Card Preparation Charges		-	1,770.00
Bill Book Printing Charges		-	35,200.00
Kitchen Commission		110,193.55	162,543.99
Complimentary		-	2,615.00
Bank Charges		9,250.20	3,675.79
Sundry Expenses		-	1,970.55
System Monthly Fees		32,657.31	-
		<u>1,619,782.59</u>	<u>1,432,736.42</u>
Excess of Income over Expenciture		<u>722,021.11</u>	<u>2,059,669.37</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANAKA POLICE INSPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

BALANCE SHEET AS AT 31ST DECEMBER 2019

	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	298,823.15	23,391.00
Current Assets			
Inventories	06	1,667,692.36	1,974,917.42
Trade and Other Receivables	07	1,459,895.50	
Cash & Cash Equivalents	08	1,195,020.73	886,151.44
		<u>4,322,608.59</u>	<u>2,861,068.86</u>
Total Assets		<u>4,621,431.74</u>	<u>2,884,459.86</u>
FUNDS AND LIABILITIES			
General Reserves			
Accumulated Balance B/F		2,593,964.90	2,012,795.53
Income Over Expenditure during the year		722,021.11	2,059,669.37
Credit Sales Income Received for the Year 2018		1,297,321.50	-
Funds Transferred to Ampara Mess		(200,000.00)	-
Funds Transferred to Kilinochchi Mess		(109,652.79)	(1,478,500.00)
Accumulated Balance C/F		<u>4,303,654.72</u>	<u>2,593,964.90</u>
Current Liabilities			
Trade & Other Payables	09	317,777.02	290,494.96
		<u>317,777.02</u>	<u>290,494.96</u>
Total Funds & Liabilities		<u>4,621,431.74</u>	<u>2,884,459.86</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Singed for and on behalf of the Police Inspector's Mess- Nuwaraeliya by

.....
President
Police Inspectors' Mess

2nd October 2020



.....
Secretary
Police Inspectors' Mess

.....
Hon. Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANAKA POLICE INPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019.

	2019 Rs. Cts.	2018 Rs. Cts.
Balance as at 01.01.2019 (Note A)		
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	881,018.42	1,455,746.00
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	2,569.12	-
Cash in Hand	2,563.90	-
	<u>886,151.44</u>	<u>1,455,746.00</u>
Add: Receipts		
Cash Sales		
Kitchen		
Bar	3,584,579.00	3,606,210.00
Room Rent	2,290,717.00	2,420,833.50
Other Income	1,438,500.00	1,411,500.00
Cash Received from Bambalapitiya	9,500.00	11,615.00
	<u>2,059,030.50</u>	<u>-</u>
	<u>10,268,477.94</u>	<u>8,905,904.50</u>
Less : Payments		
Purchases		
Kitchen		
Bar	4,121,960.40	2,548,098.63
Acquisition of Fixed Assets	2,737,962.78	2,741,702.34
Telephone Charges	308,923.50	25,990.00
Cleaning Charges	57,076.34	43,786.50
News papers Charges	224,462.75	143,142.00
Television Charges	17,670.00	15,380.00
Labor Charges	45,514.36	47,404.00
Kitchen Commission	454,793.00	565,117.00
Electricity Charges	110,193.55	21,724.94
Water Charges	305,074.06	215,063.40
Staff Welfare Expenses	8,003.07	2,897.38
Garden Maintenance Expenses	56,185.00	14,000.00
Operating Expenses	4,300.00	6,511.00
Transfer to Other Messes	-	1,349.00
Operating Expenses	309,652.79	1,478,500.00
Entertainment Expenses	31,689.00	22,500.00
Menu Card Printing Charges	-	32,639.53
Stationary	-	1,770.00
Bank Charges	89,903.60	35,200.00
Postage	9,250.20	3,675.79
Repairs & Maintenance Expenses	4,511.00	5,712.00
Sundry Expenses	114,174.50	45,619.00
Internet Subscription	-	1,970.55
Audit Fee Expenses	32,657.31	-
	<u>29,500.00</u>	<u>-</u>
	<u>9,073,457.21</u>	<u>8,019,753.06</u>
	<u>1,195,020.73</u>	<u>886,151.44</u>
Balance C/F (Note - A)		
Note A		
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	31.12.2019 Rs. Cts. 1,191,803.37	31.12.2018 Rs. Cts. 881,018.42
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	3,217.36	2,569.12
Cash in Hand		2,563.90
	<u>1,195,020.73</u>	<u>886,151.44</u>



**SRI LANAKA POLICE INPECTORS' MESS - NUWARAELIYA
GEMUNU MAWATHA, NUWARAELIYA**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT - BAR

	2019 Rs. Cts.	2018 Rs. Cts.
Sales		
Cash	2,290,717.00	2,420,833.50
Credit	1,279,544.50	1,414,847.75
	<u>3,570,261.50</u>	<u>3,835,681.25</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2019	1,873,939.63	2,420,186.38
Add : Purchase	2,881,078.04	2,280,431.20
	<u>4,755,017.67</u>	<u>4,700,617.58</u>
Less : Closing Stock as at 31.12.2019	(1,519,119.36)	(1,873,939.63)
Cost of Sales	<u>3,235,898.31</u>	<u>2,826,677.95</u>
Gross Profit	<u>334,363.19</u>	<u>1,009,003.30</u>

NOTE 02 - GROSS PROFIT- RESTAURANT

	2019 Rs. Cts.	2018 Rs. Cts.
Sales		
Cash	3,584,579.00	3,606,210.00
Credit	808,310.00	889,830.00
	<u>4,392,889.00</u>	<u>4,496,040.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2019	100,977.79	180,086.72
Add: Purchase	4,014,793.70	3,517,143.58
	<u>4,115,771.49</u>	<u>3,697,230.30</u>
Less : Closing Stock as at 31.12.2019	(148,573.00)	(100,977.79)
Cost of Sales	<u>3,967,198.49</u>	<u>3,596,252.51</u>
Gross Profit	<u>425,690.51</u>	<u>899,787.49</u>

NOTE 03- ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Cash Basis	1,438,500.00	1,411,500.00
Credit Basis	133,500.00	160,500.00
	<u>1,572,000.00</u>	<u>1,572,000.00</u>

NOTE 04 - OTHER INCOME

	2019 Rs. Cts.	2018 Rs. Cts.
Vegetable Sales	-	700.00
Empty Can Sales	-	750.00
Waste Paper Sales	-	3,045.00
Breakage Income	9,750.00	7,120.00
	<u>9,750.00</u>	<u>11,615.00</u>



SRI LANAKA POLICE INSPECTORS' MESS - NUWARAELIYA
GEMUNU MAWATHA, NUWARAELIYA

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Grass Cutter Machine		Other Assets		Pressure Gun		Tools and Equipment		Computer Heard ware and Software		Gas cooker		Freezer		Total	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2018	14,700.00		11,290.00		10,400.00		9,200.00		181,550.00		6,360.00		101,413.50		25,990.00	
Additions during the Year																
Cost as at 31.12.2019	14,700.00		11,290.00		10,400.00		9,200.00		181,550.00		6,360.00		101,413.50		308,923.50	
Acc.Dep as at 01.01.2018	1,470.00		1,129.00				-		-		-		-		2,599.00	
Charge for the Year	1,470.00		1,129.00		1,040.00		920.00		18,155.00		636.00		10,141.35		33,491.35	
Acc.Dep as at 31.12.2019	2,940.00		2,258.00		1,040.00		920.00		18,155.00		636.00		10,141.35		36,090.35	
Carrying Value as at 31.12.2018	13,230.00		10,161.00		-		-		-		-		-		23,391.00	
Carrying Value as at 31.12.2019	11,760.00		9,032.00		9,360.00		8,280.00		163,395.00		5,724.00		91,272.15		298,823.15	



**SRI LANAKA POLICE INPECTORS' MESS - NUWARAELIYA
GEMUNU MAWATHA, NUWARAELIYA**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 06 -INVENTORIES

	2019	2018
	Rs. Cts.	Rs. Cts.
Kitchen	1,519,119.36	1,873,939.63
Bar	148,573.00	100,977.79
	<u>1,667,692.36</u>	<u>1,974,917.42</u>

Note 07 - TRADE & OTHER RECEIVABLE

	2019	2018
	Rs. Cts.	Rs. Cts.
Credit Sales Receivable from Bambalapitiya Mess	1,459,895.50	-
	<u>1,459,895.50</u>	<u>-</u>

NOTE 08 - CASH & CASH EQUIVALENTS

	2019	2018
	Rs. Cts.	Rs. Cts.
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	1,191,803.37	881,018.42
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	3,217.36	2,569.12
Cash in Hand		2,563.90
	<u>1,195,020.73</u>	<u>886,151.44</u>

NOTE 09 -TRADE & OTHER PAYABLES

	2019	2018
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	29,500.00	29,500.00
Water Payable	69.00	120.75
Telephone Payable	4,083.16	4,867.31
Electricity Payable	37,811.38	26,753.22
Dil Foods	-	10,820.00
New Najimas	3,270.00	1,730.00
Santhusha Traders	16,986.00	20,228.00
Television Charges	4,626.72	4,250.48
Bairaha Farms	-	47,803.20
New Real Lanka Dairies	17,900.00	34,010.00
Lietol Detergent	5,600.00	29,510.00
T.M.Distributors	8,880.00	8,880.00
M.H.Carolis Appuhamy	-	9,702.00
East - West Marketing	6,156.00	62,320.00
D.S. Gunasekara (Pvt) Ltd	102,593.68	-
Asiri Food Products (Pvt) Ltd	5,950.00	-
P.R.P. Enterprises	10,500.00	-
Welimada Stores	24,071.58	-
Richi Diaries	2,688.00	-
Nelna Farms (pvt) ltd	28,886.50	-
SCR Senevirathne	5,100.00	-
Labor charge payable	3,105.00	-
	<u>317,777.02</u>	<u>290,494.96</u>



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AUDITOR'S REPORT TO THE MEMBERS

OF

SRI LANKA POLICE INSPECTORS' MESS - KATHARAGAMA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Katharagama** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Katharagama** as at 31st December 2019, and of its Excess of Income over Expenditure for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Note	2019 Rs. Cts.	2018 Rs. Cts.
Gross Profits From			
Restaurant	01	114,519.77	40,836.00
Room Income	02	1,454,350.00	1,398,000.00
Other Income	03	55,524.79	51,440.00
		<u>1,624,394.56</u>	<u>1,490,276.00</u>
Less : Administration Expenses			
Television Charges		18,700.00	10,050.00
Labour Charges		627,896.67	522,050.00
EPF		16,200.00	-
ETF		4,050.00	-
Bonus		-	12,000.00
Internet Charges		6,000.00	3,800.00
Building Maintenance		-	29,610.00
Equipment Maintenance		-	49,919.50
Office Maintenance Expenses		153,622.50	224,153.50
House Keeping Expenses		108,298.00	88,127.00
Staff Welfare Expenses		143,370.80	45,880.00
Newspapers & Stationery Expenses		19,700.00	26,332.00
Death Donations		6,000.00	3,000.00
Bank Charges		1,729.66	3,520.54
Audit Fees paid for Special Audit		-	58,500.00
Audit Fees		26,500.00	26,500.00
Complimentary		-	2,975.00
Duty Transport Charges		18,000.00	52,000.00
Depreciation		20,962.95	9,532.75
Travelling & Transport Expenses		3,450.00	14,560.00
Water Expenses		7,700.00	-
Subscriptions to IM Solutions		40,340.25	-
Sundry Expenses		-	38,880.00
		<u>1,222,520.83</u>	<u>1,221,390.29</u>
Excess of Income over Expenditure		<u>401,873.73</u>	<u>268,885.71</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

BALANCE SHEET AS AT 31ST DECEMBER 2019.

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
ASSETS			
Property, Plant & Equipment	04	179,133.80	85,794.75
Current Assets			
Inventories	05	33,745.72	24,515.90
Amount due From IP Mess Bambalapitiya		254,937.50	67,480.00
Cash & Cash Equivalents	06	387,552.57	423,769.01
		<u>676,235.79</u>	<u>515,764.91</u>
Total Assets		<u>855,369.59</u>	<u>601,559.66</u>
FUNDS AND LIABILITIES			
Accumulated Fund			
Balance B/F		575,059.66	706,173.95
Income Over Expenditure during the year		401,873.73	268,885.71
Funds Transferred to Bambalapitiya (Fort IP Mess)		-	(400,000.00)
Adjustments		(148,063.80)	-
Balance C/F		<u>828,869.59</u>	<u>575,059.66</u>
Current Liabilities			
Audit Fees Payable		26,500.00	26,500.00
		<u>26,500.00</u>	<u>26,500.00</u>
Total Funds & Liabilities		<u>855,369.59</u>	<u>601,559.66</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Police Inspectors Mess- Kataragama by.

.....
President
Police Inspectors' Mess



.....
Secretary
Police Inspectors' Mess

.....
Hon. Treasurer
Police Inspectors' Mess

2nd October 2020

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

RECEIPT & PAYMENT ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2019

Opening Balance as at 01.01.2019

Current Account 086100130012862- P/B Thibirigasyaya

Savings Account 168200180009951 P/B Kataragama

Add : Receipts

Sales Income from Kitchen

Room Income

Cash received from Loss Recoveries

Investments in Savings Account

Less : Payments

Television Charges

Labour Charges

EPF

ETF

Bonus

Internet Charges

Building Maintenance

Equipment Maintenance

Office Maintenance Expenses

House Keeping Expenses

Staff Welfare Expenses

Newspapers & Stationery Expenses

Death Donations

Bank Charges

Audit Fees paid for Special Audit

Audit Fees

Complimentary

Acquisition of Assets

Duty Transport Charges

Travelling & Transport Expenses

Sundry Expenses

Water Expenses

Subscriptions to IM Solutions

Kitchen Purchases

Adjustments

Funds Transferred to Fort IP Mess

Closing Balance as at 31.12.2019

Current Account 086100130012862- P/B Thibirigasyaya

Savings Account 168200180009951 PB Kathragama

Petty Cash - Cash In Hand

Rs. Cts

422,438.41

1,330.60

423,769.01

1,417,335.00

1,362,150.00

50,715.00

409.79

2,830,609.79

18,700.00

627,896.67

16,200.00

4,050.00

6,000.00

153,622.50

108,298.00

143,370.80

19,700.00

6,000.00

1,729.66

26,500.00

114,302.00

18,000.00

3,450.00

7,700.00

40,340.25

1,402,902.55

148,063.80

2,866,826.23

319,308.28

16,275.79

51,968.50

387,552.57

Rs. Cts

706,929.55

-

706,929.55

1,246,866.00

1,358,600.00

4,640.00

1,330.60

2,611,436.60

10,050.00

522,050.00

12,000.00

3,800.00

29,610.00

49,919.50

224,153.50

88,127.00

45,880.00

26,332.00

3,000.00

3,520.54

58,500.00

2,975.00

95,327.50

52,000.00

14,560.00

38,880.00

1,213,912.10

400,000.00

2,894,597.14



**POLICE INSPECTORS' MESS - KATHARAGAMA
DUTUGEMUNU MAWATHA,
KATHARAGAMA**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT FROM RESTAURANT SALES

	2019	2018
	Rs. Cts.	Rs. Cts.
Sales		
Cash	1,417,335.00	1,312,065.00
Credit	90,857.50	26,680.00
	<u>1,508,192.50</u>	<u>1,338,745.00</u>
Opening Stock as at 01.01.2019	24,515.90	-
Add:		
Purchases	1,402,902.55	1,322,424.90
	<u>1,427,418.45</u>	<u>1,322,424.90</u>
Less:		
Closing Stock as at 31.12.2019	(33,745.72)	(24,515.90)
Cost of Sales	<u>1,393,672.73</u>	<u>1,297,909.00</u>
Gross Profit	<u>114,519.77</u>	<u>40,836.00</u>

NOTE 02 - ROOM INCOME

	2019	2018
	Rs. Cts.	Rs. Cts.
Cash Basis	1,362,150.00	1,358,600.00
Credit Basis	92,200.00	39,400.00
	<u>1,454,350.00</u>	<u>1,398,000.00</u>

NOTE 03 - OTHER INCOME

	2019	2018
Gas Income	52,640.00	45,400.00
Loss Recoveries from Broken Items	2,475.00	6,040.00
Savings Interest Income	409.79	-
	<u>55,524.79</u>	<u>51,440.00</u>

NOTE 05 - INVENTORIES

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Kitchen - Food Items	33,745.72	24,515.90
	<u>33,745.72</u>	<u>24,515.90</u>

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	319,308.28	422,438.41
Savings Account 168200180009951 PB Kataragama	16,275.79	1,330.60
Petty Cash - Cash In Hand	51,968.50	-
	<u>387,552.57</u>	<u>423,769.01</u>



**POLICE INSPECTORS' MESS - KATHARAGAMA
DUTUGEMUNU MAWATHA,
KATHARAGAMA**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 04- PROPERTY, PLANT & EQUIPMENT

		Cost as at 01.01.2019	Additions	Cost as at 31.12.2019	Acc.Dep as at 01.01.2019	Depreciation	Acc.Dep as at 31.12.2019	WDV as at 31.12.2019	WDV as at 31.12.2018
	10%	61,132.50	-	61,132.50	6,113.25	6,113.25	12,226.50	48,906.00	55,019.25
Furniture & Fittings	10%	26,400.00	15,840.00	42,240.00	2,640.00	4,224.00	6,864.00	35,376.00	23,760.00
House Keeping Items	10%	7,795.00	98,462.00	106,257.00	779.50	10,625.70	11,405.20	94,851.80	7,015.50
Electrical Equipment		95,327.50	114,302.00	209,629.50	9,532.75	20,962.95	30,495.70	179,133.80	85,794.75



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - AMPARA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Ampara** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Ampara** as at 31st December 2019, and of its Deficits of Expenditure over Income for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)

Dayananda Samarawickrema & Co.,

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POLICE INSPECTORS' MESS - AMPARA NO P 03, DUTUGEMUNU STREET, AMPARA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Note	2019 Rs. Cts.	2018 Rs. Cts.
Gross Profit			
Bar	01	388,526.38	262,715.65
Restaurant	02	24,479.01	78,485.48
Rooms Income	03	196,500.00	176,500.00
Other Income	04	10,089.46	6,746.93
		<u>619,594.85</u>	<u>524,448.06</u>
Less : Administration Expenses			
Audit Fees		29,500.00	29,500.00
Depreciation		87,499.60	27,050.60
Electricity Charges		152,646.55	63,113.80
Telephone Charges		47,972.49	44,302.55
Water Charges		105,272.61	98,042.99
Kitchen Commissions		16,313.93	19,804.57
Staff Welfare Expenses		9,000.00	10,000.00
T - Shirt Expenses		23,180.00	21,840.00
Printing & Stationery Charges		40,584.00	35,844.00
Duty Transport		21,500.00	36,000.00
Transport Expenses		9,116.90	4,750.00
Repair & Maintenance Expenses		76,422.16	85,174.00
House Keeping Expenses		9,781.00	22,432.00
Dialog TV Charges		3,435.00	4,350.00
Subscription		36,718.92	-
Labor Charges		20,000.00	-
Food & Beverage		3,715.00	-
Postage		555.00	-
News Paper		2,880.00	-
Bank Charges		5,150.20	5,900.67
		<u>701,243.36</u>	<u>508,105.18</u>
Excess / (Deficit) of Income over Expenditure		<u>(81,648.51)</u>	<u>16,342.88</u>



Dayananda Samarawickrema & Co.,

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POLICE INSPECTORS' MESS - AMPARA NO P 03, DUTUGEMUNU STREET, AMPARA

BALANCE SHEET

As at	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	760,445.80	243,455.40
		<u>760,445.80</u>	<u>243,455.40</u>
Current Assets			
Inventories	06	1,065,674.67	937,345.69
Credit Sale Receivable- Bambalapitiya Mess		999,575.00	765,049.00
Cash & Cash Equivalents	07	809,345.81	515,722.12
		<u>2,874,595.48</u>	<u>2,218,116.81</u>
Total Assets		<u><u>3,635,041.28</u></u>	<u><u>2,461,572.21</u></u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		2,329,986.87	2,313,643.99
Funds Received From Nuwaraeliya Mess		200,000.00	-
Funds Received From Kandy Mess		200,000.00	-
Add - Excess of Income Over Expenditure		(81,648.51)	16,342.88
Adjustments		(167,967.04)	-
Accumulated Balance C/F		<u>2,480,371.32</u>	<u>2,329,986.87</u>
Current Liabilities			
Trade & Other Payables	08	1,154,669.96	131,585.34
		<u>1,154,669.96</u>	<u>131,585.34</u>
Total Funds & Liabilities		<u><u>3,635,041.28</u></u>	<u><u>2,461,572.21</u></u>

The Executive Committee is responsible for the preparation and presentation of these financial
Signed for and on behalf of the Police Inspector's Mess- Ampara by


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspectors' Mess

2nd October 2020

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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POLICE INSPECTORS' MESS - AMPARA
NO P 03, DUTUGEMUNU STREET, AMPARA
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019.

	2019 Rs. Cts.	2018 Rs. Cts.
Balance as at 01.01.2019 (Note A)		
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	503,933.43	307,059.81
Cash at Bank - P/B - S/A - AC/No : 015200160051335	9,641.69	-
Cash in Hand - Petty Cash	2,147.00	-
	515,722.12	307,059.81
Add: Receipts		
Sales		
Restaurant	1,335,765.00	1,058,910.00
Bar	4,342,983.00	3,371,334.00
Credit Sales Cash Received	2,789,751.00	2,007,798.50
Room Rent	196,500.00	176,500.00
Other Income	10,089.46	6,746.93
Cash Received from Kandy	200,000.00	-
Cash Received from Nuwaraeliya	200,000.00	-
Savings Interest Received	89.46	-
	9,590,900.04	6,928,349.24
Less : Payments		
Purchases		
Restaurant	1,559,608.32	2,343,586.68
Bar	5,863,187.37	3,371,334.00
Audit Fees	29,500.00	-
Acquisition of Fixed Assets	604,490.00	270,506.00
Electricity Charges	125,986.40	57,042.85
Telephone Charges	51,877.10	36,792.92
Water Charges	103,306.85	93,840.51
Kitchen Commissions	22,885.01	13,233.49
Staff Welfare Expenses	9,000.00	10,000.00
T - Shirt Expenses	23,180.00	21,840.00
Printing & Stationery Charges	39,675.00	35,844.00
Duty Transport	20,500.00	36,000.00
Subscription	36,718.92	-
Labor Charges	20,000.00	-
Food & Beverage	3,715.00	-
Postage	555.00	-
News Paper	2,880.00	-
Transport Expenses	9,116.90	4,750.00
Repair & Maintenance Expenses	72,905.16	85,174.00
House Keeping Expenses	9,781.00	22,432.00
Dialog TV Charges	3,435.00	4,350.00
Bank Charges	5,150.20	5,900.67
Adjustments	164,101.00	-
	8,781,554.23	6,412,627.12
Balance C/F (Note - A)	809,345.81	515,722.12

Note A

Cash at Bank

Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289

Cash at Bank - P/B - S/A - AC/No : 015200160051335

Cash in Hand

31.12.2019

Rs. Cts.

745,295.49

7,329.88

56,720.44

809,345.81

31.12.2018

Rs. Cts.

503,933.43

9,641.69

2,147.00

515,722.12



POLICE INSPECTORS' MESS - AMPARA
NO P 03, DUTUGEMUNU STREET, AMPARA

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT FROM BAR

	2019	2018
	Rs. Cts.	Rs. Cts.
Sales		
Cash	4,342,983.00	3,371,334.00
Credit	2,575,112.50	2,366,812.50
	<u>6,918,095.50</u>	<u>5,738,146.50</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2019	852,060.81	927,958.28
Add : Purchases	6,672,583.21	5,399,533.38
	<u>7,524,644.02</u>	<u>6,327,491.66</u>
Less : Closing Stock as at 31.12.2019	(995,074.90)	(852,060.81)
Cost of Sales	<u>6,529,569.12</u>	<u>5,475,430.85</u>
Gross Profit	<u>388,526.38</u>	<u>262,715.65</u>

NOTE 02 - GROSS PROFIT FROM RESTAURANT

	2019	2018
	Rs. Cts.	Rs. Cts.
Sales		
Cash	1,335,765.00	1,058,910.00
Credit	453,120.00	406,035.00
	<u>1,788,885.00</u>	<u>1,464,945.00</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2019	85,284.88	62,330.00
Add : Purchase	1,749,720.88	1,409,414.40
	<u>1,835,005.76</u>	<u>1,471,744.40</u>
Less : Closing Stock as at 31.12.2019	(70,599.77)	(85,284.88)
Cost of Sales	<u>1,764,405.99</u>	<u>1,386,459.52</u>
Gross Profit	<u>24,479.01</u>	<u>78,485.48</u>

NOTE 03 - ROOMS INCOME

	2019	2018
	Rs. Cts.	Rs. Cts.
Room Income	196,500.00	176,500.00
	<u>196,500.00</u>	<u>176,500.00</u>

NOTE 04 - OTHER INCOME

	2019	2018
	Rs. Cts.	Rs. Cts.
Gas Income	10,000.00	6,600.00
Saving Interest	89.46	146.93
	<u>10,089.46</u>	<u>6,746.93</u>



**POLICE INSPECTORS' MESS - AMPARA
NO P 03, DUTUGEMUNU STREET, AMPARA**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Building	Electrical Equipment	Computer Accessories	Furniture & Fittings	Flags Pole	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2019	156,600.00	85,207.00	-	11,399.00	17,300.00	270,506.00
Additions during the Year	440,000.00	72,290.00	87,000.00	5,200.00	-	604,490.00
Cost as at 31.12.2019	596,600.00	157,497.00	87,000.00	16,599.00	17,300.00	874,996.00
Acc.Dep as at 01.01.2019	15,660.00	8,520.70	-	1,139.90	1,730.00	27,050.60
Charge for the Year	59,660.00	15,749.70	8,700.00	1,659.90	1,730.00	87,499.60
Acc.Dep as at 31.12.2019	75,320.00	24,270.40	8,700.00	2,799.80	3,460.00	114,550.20
Carrying Value as at 31.12.2018	140,940.00	76,686.30	-	10,259.10	15,570.00	243,455.40
Carrying Value as at 31.12.2019	521,280.00	133,226.60	78,300.00	13,799.20	13,840.00	760,445.80



POLICE INSPECTORS' MESS - AMPARA
NO P 03, DUTUGEMUNU STREET, AMPARA

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 06 - INVENTORY

	2019	2018
	Rs. Cts.	Rs. Cts.
Bar	623,030.62	852,060.81
Restaurant	70,599.77	85,284.88
Goods in Transit - Bar	372,044.28	-
	<u>1,065,674.67</u>	<u>937,345.69</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	2019	2018
	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	745,295.49	503,933.43
Cash at Bank - P/B - S/A - AC/No : 015200160051335	7,329.88	9,641.69
Cash in Hand - Petty Cash	56,720.44	2,147.00
	<u>809,345.81</u>	<u>515,722.12</u>

NOTE 08 - TRADE & OTHER PAYABLES

	2019	2018
	Rs. Cts.	Rs. Cts.
Audit Fees	29,500.00	29,500.00
Water Payable	6,168.24	4,202.48
Telephone Payable	3,605.02	7,509.63
Electricity Payable	32,731.10	6,070.95
Kitchen Commissions Payable	-	6,571.08
Printing & Stationery Payable	909.00	-
Maintenance Payable	3,517.00	-
Duty Transport Payable	1,000.00	-
Nilmira Stores	107,083.00	36,368.00
Bairaha Farms	19,136.00	41,363.20
Santhrapriya Stores	6,135.00	-
Y. Samsudhine	28,962.00	-
J.A.N.G.Kekulawala	13,360.00	-
Rockland Distilleries	106,814.20	-
S.M.J.Eastern Province Distributors	83,699.76	-
International Distilleries Limited (IDL)	330,537.36	-
New Ampara Distributors	9,468.00	-
Distilleries Company of Sri Lanka (DCSL)	372,044.28	-
	<u>1,154,669.96</u>	<u>131,585.34</u>



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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - KILINCHCHI

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Kilinochchi** as at 31st December 2019, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended together with accounting notes.

Our examination was made in accordance with Sri Lanka Auditing Standards. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.

In our opinion, so far as appears from our examination, proper books of account have been maintained by the mess and to the best of our information and according to the explanations given to us, the Statement of Financial Position as at 31st December 2019, Income & Expenditure Account and Receipts & Payments Account which are in agreement therewith and gives a true and fair view of the state of affairs of the **Sri Lanka Police Inspectors' Mess- Kilinochchi** as at 31st December 2019, and of its Deficit of Income over Expenditure for the year ended, which are in conformity with Sri Lanka Accounting Standards applied on a basis consistent with that of the preceding years.



DAYANANDA SAMARAWICKREMA & CO.,

Chartered Accountants

Nugegoda.

02.10.2020

G/1003(N)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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POLICE INSPECTORS' MESS - KILINOCHCHI WATTAKACHCHI ROAD, PARAVIPANJAN, KILINOCHCHI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	Note	2019 Rs. Cts.	2018 Rs. Cts.
Gross Profit			
Restaurant	01	1,716.00	1,978.00
Rooms Income	02	163,100.00	90,600.00
		164,816.00	92,578.00
Less : Administration Expenses			
Audit Fees		10,000.00	10,000.00
Depreciation		29,708.28	14,621.28
Water Charges		-	1,400.00
Printing & Stationery Expenses		-	2,242.00
Visitors Meal Expenses		10,057.00	6,464.00
Travelling Allowance Expenses		17,550.00	34,940.00
Labor Charges		328,000.00	48,250.00
Repair & Maintenance Expenses		57,179.50	120,662.00
House Keeping Expenses		-	3,415.00
Postage Charges		675.00	410.00
Electricity		38,142.60	-
Maintenance		37,457.32	-
Telephone		54,586.66	-
		583,356.36	242,404.28
Deficit of Income over Expenditure		(418,540.36)	(149,826.28)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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POLICE INSPECTORS' MESS - KILINOCHCHI WATTAKACHCHI ROAD, PARAVIPANJAN, KILINOCHCHI

BALANCE SHEET AS AT 31ST DECEMBER 2019

As at	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	03	447,696.09	256,604.37
Current Assets			
Inventory - Bar		478,891.34	478,891.34
Credit Sales Receivable From Bambalapitiya Mess		2,800.00	1,200.00
Cash & Cash Equivalents	04	167,408.44	75,852.50
		<u>649,099.78</u>	<u>555,943.84</u>
Total Assets		<u><u>1,096,795.87</u></u>	<u><u>812,548.21</u></u>
FUNDS AND LIABILITIES			
Accumulated Funds			
Accumulated Funds	05	802,548.21	952,374.49
Fund Received from Bambalapitiya Mess		562,694.26	-
Fund Received from Fort Mess		30,440.97	-
Fund Received from Nuwaraeliya Mess		109,652.79	-
Add: Deficit of Income Over Expenditure		<u>(418,540.36)</u>	<u>(149,826.28)</u>
		<u>1,086,795.87</u>	<u>802,548.21</u>
Current Liabilities			
Accrued Expenses	05	10,000.00	10,000.00
		<u>10,000.00</u>	<u>10,000.00</u>
Total Funds & Liabilities		<u><u>1,096,795.87</u></u>	<u><u>812,548.21</u></u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Singed for and on behalf of the Police Inspector's Mess- Kilinochchi by

.....
President
Police Inspectors' Mess



.....
Secretary
Police Inspectors' Mess

.....
Hon. Treasurer
Police Inspectors' Mess

2nd October 2020

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

H.G. Dayananda FCA

T.H. Dharmasena FCA, B.A.

K.G. Chandana Kumara FCA, ACMA, FMAAT

No. 20/26, Station Lane,

Nugegoda, Sri Lanka.

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POLICE INSPECTORS' MESS - KILINOCHCHI WATTAKACHCHI ROAD, PARAVIPANJAN, KILINOCHCHI

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2019.

	2019 Rs. Cts.	2018 Rs. Cts.
Balance as at 01.01.2019		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	75,852.50	-
	<u>75,852.50</u>	<u>-</u>
Add: Receipts		
Sales		
Restaurant	1,716.00	7,600.00
Room Rent	161,500.00	89,400.00
Cash Received From Bambalapitiya Mess	562,694.26	473,483.15
Cash Received From Fort Mess	30,440.97	-
Cash Received From Nuwaraeliya Mess	109,652.79	-
	<u>866,004.02</u>	<u>570,483.15</u>
Less : Payments		
Purchases		
Restaurant	-	5,622.00
Acquisition of Fixed Assets	-	271,225.65
Water Charges	-	1,400.00
Printing & Stationery Expenses	-	2,242.00
Visitors Meal Expenses	10,057.00	6,464.00
Travelling Allowance Expenses	17,550.00	34,940.00
Labor Charges	328,000.00	48,250.00
Repair & Maintenance Expenses	57,179.50	120,662.00
House Keeping Expenses	-	3,415.00
Postage Charges	675.00	410.00
Audit Fees	10,000.00	-
Electricity	38,142.60	-
Petty Cash	37,457.32	-
Telephone	54,586.66	-
Acquisition of Assets	220,800.00	-
	<u>774,448.08</u>	<u>494,630.65</u>
	<u>167,408.44</u>	<u>75,852.50</u>
Balance C/F (Note - A)		
	<u>167,408.44</u>	<u>75,852.50</u>
Note A		
Cash at Bank		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	Rs. Cts.	Rs. Cts.
	167,408.44	75,852.50
	<u>167,408.44</u>	<u>75,852.50</u>



**POLICE INSPECTORS' MESS - KILINCHCHI
WATTAKACHCHI ROAD, PARAVIPANJAN, KILINCHCHI**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS PROFIT- RESTAURANT

	2019 Rs. Cts.	2018 Rs. Cts.
Sales		
Cash	6,600.00	7,600.00
	<u>6,600.00</u>	<u>7,600.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2019	-	-
Add: Purchases	4,884.00	5,622.00
	<u>4,884.00</u>	<u>5,622.00</u>
Less: Closing Stock as at 31.12.2019	-	-
Cost Of Sales	<u>4,884.00</u>	<u>5,622.00</u>
Gross Profit	<u><u>1,716.00</u></u>	<u><u>1,978.00</u></u>

NOTE 02 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Cash Basis	161,500.00	89,400.00
Credit Basis	1,600.00	1,200.00
	<u>163,100.00</u>	<u>90,600.00</u>

NOTE 04 - CASH & CASH EQUIVALENTS

As at	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	167,408.44	75,852.50
	<u>167,408.44</u>	<u>75,852.50</u>

NOTE 05 -ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	10,000.00	10,000.00
	<u>10,000.00</u>	<u>10,000.00</u>



**POLICE INSPECTORS' MESS - KILINCHCHI
WATTAKACHCHI ROAD, PARAVIPANJAN, KILINCHCHI**

NOTES TO THE FINANCIAL STATEMENTS - 2019

NOTE 03 - PROPERTY PLANT & EQUIPMENT

	Building	Rice Cooker	High Pressure Burner	Blender	Water Gun	Air Condition System	Total
	Rs. Cts. 5%	Rs. Cts. 10%	Rs. Cts. 10%	Rs. Cts. 10%	Rs. Cts. 10%	Rs. Cts. 10%	Rs. Cts.
Cost as at 01.01.2019	250,025.65	10,500.00	7,000.00	3,700.00	10,440.00	70,500.00	271,225.65
Additions during the Year	139,860.00	-	-				220,800.00
Cost as at 31.12.2019	389,885.65	10,500.00	7,000.00	3,700.00	10,440.00	70,500.00	492,025.65
Acc.Dep as at 01.01.2019	12,501.28	1,050.00	700.00	370.00			14,621.28
Charge for the Year	19,494.28	1,050.00	700.00	370.00	1,044.00	7,050.00	29,708.28
Acc.Dep as at 31.12.2019	31,995.56	2,100.00	1,400.00	740.00	1,044.00	7,050.00	44,329.56
Carrying Value as at 31.12.2018	237,524.37	9,450.00	6,300.00	3,330.00	-	-	256,604.37
Carrying Value as at 31.12.2019	357,890.09	8,400.00	5,600.00	2,960.00	9,396.00	63,450.00	447,696.09



**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019.**

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
Income			
Gross Income - Bar	01	4,983,733.88	7,348,857.98
Gross Income - Restaurant	02	2,061,145.11	2,948,461.56
Room Income		4,571,750.00	4,356,390.00
Members Subscriptions		2,960,880.00	2,481,395.00
Other Income	03	146,415.00	437,102.00
Interest Income	04	410,216.75	546,364.08
		<u>15,134,140.74</u>	<u>18,118,570.62</u>
Less: Expenses			
Electricity		1,291,773.29	1,231,860.84
Audit Fees		219,500.00	219,500.00
Telephone Charges		463,386.60	402,995.26
Photocopy, Printing, Stationery & News Papers		698,348.97	610,809.59
Service Charges		159,124.39	287,228.01
Cleaning Items		608,842.75	548,695.39
Repair & Maintenance		1,449,528.58	1,768,848.22
CCTV Expenses		-	14,581.00
Bank Charges		44,400.80	78,835.67
Bank Overdraft Interest		17,566.35	124,121.68
AGM Expenses		159,852.00	220,800.00
Depreciation		2,205,596.58	1,754,678.60
Payments for Computer System		188,099.00	75,000.00
Expenses incurred for Fort Mess		-	1,178,320.70
Kilinochchi Mess		562,694.26	538,695.73
Ampara Mess		-	114,870.50
Kataragama Mess		-	636,178.00
Annual Trip Expenses		10,000.00	20,000.00
Withdrawals & Stock Damaged		55,940.39	565,044.29
Water Expenses		197,737.44	295,464.53
Other Expenses		27,852.64	711,190.47
Death Donation		6,000.00	9,000.00
Salaries		733,340.27	2,844,283.49
E.P.F		201,400.00	334,450.00
E.T.F		32,565.00	24,930.00
Commission to Clerks (H.O)		330,249.08	338,685.18
Opening Ceremony Expenses		-	663,923.61
Uniform Expenses		174,625.00	198,040.00
Police Day Expenses		-	409,511.96
Transport		72,654.90	157,480.00
C/F to next page		<u>9,911,078.29</u>	<u>16,378,022.71</u>



**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019.**

	Notes	2019 Rs. Cts.	2018 Rs. Cts.
B/F from Previous page		9,911,078.29	16,378,022.71
Entertainment Expenses		40,605.00	90,219.53
Boat Fuel Charges		6,218.00	13,825.00
Rate		12,223.60	-
Retirement Contribution		37,000.00	-
Pest Control		9,570.00	-
Dialog Television Bill		175,061.73	178,485.34
Kitchen Commissions		185,163.68	169,360.15
Petty Cash Expenses		13,574.51	-
Advertisments		5,589.00	-
Postage		4,655.00	-
Food & Beverage		68,638.90	-
Labor Charges		2,165,794.67	-
Staff Welfare Expenses		331,796.80	117,680.00
Credit Card Commissions		-	40,964.80
Travelling Allowance Expenses		90,224.00	40,750.00
House Keeping Expenses		118,079.00	113,974.00
Complimentary		-	14,000.00
Bonus		-	12,000.00
Duty Transport Charges		18,000.00	52,000.00
Sundry Expenses		-	3,319.55
Subscription		-	-
Visitors Meal Expenses		10,057.00	-
		<u>13,203,329.17</u>	<u>17,224,601.08</u>
Excess of Income over Expenditure		<u>1,930,811.57</u>	<u>893,969.54</u>



SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER 2019

As At	Notes	31.12.2019 Rs. Cts.	31.12.2018 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	15,576,392.54	14,591,295.00
Work in Progress- New Computer System		247,750.00	247,750.00
Work in Progress- Habaraduwa Mess		3,592,692.56	-
		<u>19,416,835.10</u>	<u>14,839,045.00</u>
Current Assets			
Investments in Treasury Bills & Fixed Deposits		3,429,006.65	4,924,665.05
Inventory	06	15,668,751.44	17,016,041.45
Receivables	07	25,097,153.99	19,128,167.90
Cash & Cash Equivalents	08	4,653,281.29	6,359,220.54
		<u>48,848,193.37</u>	<u>47,428,094.94</u>
Total Assets		<u><u>68,265,028.47</u></u>	<u><u>62,267,139.95</u></u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		49,432,600.04	60,922,868.34
Stock Adjustments		(3,710,739.88)	(6,295,091.79)
Bank Balances Adjustments		-	(1,304,030.35)
Add: Excess of Income Over Expenditure		1,930,811.57	835,469.54
Less: Funds Transferred to Kilinochchi Mess		-	(250,000.00)
Less : Expenses Incurred Construction of Fort Mess		-	(5,028,990.19)
Less: Funds Transferred to Bambalapitiya Mess		-	(400,000.00)
Add : Cash received from Fort Mess		-	250,000.00
Add : Inventory received from Fort Mess		-	306,072.80
Add : Cash received from Bambalapitiya Mess		562,694.26	223,483.15
Add : Inventory received from Bambalapitiya Mess		-	172,818.54
Add : Prior Adjustments		(7,061,743.36)	-
Credit Sales Income Received for the Year 2018		3,354,089.50	-
Accumulated Fund C/F		<u>44,507,712.12</u>	<u>49,432,600.04</u>
Current Liabilities			
Trade Creditors	09	12,556,860.09	6,950,399.71
Accrued Expenses	10	11,200,456.26	5,884,140.20
		<u>23,757,316.35</u>	<u>12,834,539.91</u>
Total Funds & Liabilities		<u><u>68,265,028.47</u></u>	<u><u>62,267,139.95</u></u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.
Signed for and on behalf of the Police Inspectors Mess by.


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess




.....
Hon. Treasurer
Police Inspectors' Mess

02nd October 2020

**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019.**

	2019 Rs. Cts.	2018 Rs. Cts.
Opening Balances as at 01.01.2019		
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	503,933.43	307,059.81
Cash at Bank - P/B - S/A - AC/No : 015200160051335	9,641.69	-
Current Account - 204100180011420 P/B Head Quarters	255,297.85	30,000.00
Savings Accounts - 204200110010932 Head Quarters	2,938.61	65,476.79
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	883,709.82	720,884.50
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	4,427.82	-
Current Account 086100130012862- P/B Thimbirigasyaya	422,438.41	706,929.55
Savings Account 168200180009951 P/B Kathragama	1,330.60	58,675.90
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	881,018.42	1,455,746.00
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	2,569.12	-
Current A/C - BOC Wellawatta 984428	445,532.91	1,026,459.00
Savings Accounts - BOC 9327053 Wellawatta	328,364.02	315,984.33
People's Bank, Thimbirigasyaya C/A No. 086100191190959	452,634.44	2,098,782.45
People's Bank, Thimbirigasyaya C/A No. 086100160019287	29,364.74	-
Saving Account BOC A/C No. 81862944	995,593.63	-
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	75,852.50	-
Cash in Hand	17,547.88	37,336.50
Petty Cash	3,456.81	-
Cash in Hand- Barmen	482,209.00	536,093.50
	<u>5,797,861.70</u>	<u>7,359,428.33</u>
Add: Receipts		
Cash Sales	168,138,344.30	112,043,358.22
Room Income	3,158,650.00	3,897,990.00
Members Subscriptions	-	2,481,395.00
Other Income	56,475.66	406,093.39
Sundry Income	5,080.00	-
Interest Income - Savings Accounts	13,403.76	13,514.48
Return Cheques	-	22,701.00
FD Withdrawals	1,795,696.04	2,626,999.19
Last Year Deposits	2,205,223.00	-
Cash received from Loss Recoveries	50,715.00	-
Reimbursement & Transfer From Other Mess's	3,161,818.52	4,738,389.70
	<u>184,383,267.98</u>	<u>133,589,869.31</u>
Less: Payments		
Electricity	1,253,609.46	1,116,819.40
Acquisition of Property, Plant and Equipment	4,313,596.67	5,528,013.64
Purchase of Foods & Liquor	157,873,346.92	101,053,442.50
Creditor Payments	685,157.79	-
Telephone & Internet Charges	484,514.00	384,522.28
Photocopy, Printing, Stationery & News Papers	676,905.41	602,416.46
Cleaning Items	632,692.75	662,669.39
Bank Charges	44,400.80	78,835.67
Water Expenses	195,483.21	290,598.08
Salaries & Labor Charges	2,917,869.94	2,816,083.49
Bonus	-	12,000.00
Opening Ceremony Expenses	-	663,923.61
Uniforms	174,625.00	198,040.00
Police Day Expenses	-	409,511.96
Transport	110,354.90	250,230.00
Entertainment & Treatment	40,605.00	80,349.53
Boat Fuel	-	10,855.00
Work in Progress New System Development	-	247,750.00
Funds Transferred to Kilinochchi Mess	-	250,000.00
Repairs & Maintenance	1,051,392.06	1,816,691.22
Balance C/F	<u>170,454,553.91</u>	<u>116,472,752.23</u>



Contd.

**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019**

	2019	2018
	Rs. Cts.	Rs. Cts.
Balance B/F	170,454,553.91	116,472,752.23
Retirement Benefit	37,000.00	-
Rates	12,223.60	-
Audit Fees	219,500.00	72,000.00
Special Audit Fees	-	58,500.00
Expenditure incurred for Fort Mess	-	6,885,310.89
Kilinochchi Mess	562,694.26	538,695.73
Ampara Mess	-	114,870.50
Kataragama Mess	-	636,178.00
Annual Trip Expenses	10,000.00	20,000.00
CCTV Expenses	-	14,581.00
Television Charges	142,568.86	178,485.34
Kitchen Commission	189,472.05	113,170.01
Credit Card Commissions	-	40,964.80
General Expenses	-	596,324.02
Staff Welfare	280,799.80	55,880.00
Other Expenses	78,809.47	185,647.00
E.T.F	44,715.00	24,930.00
E.P.F	264,580.00	334,450.00
Kitchen Services Charges	172,212.99	117,327.39
Fuel Reimbursements	6,218.00	-
Pest Control	9,570.00	-
WHT Expenses	10.32	-
Petty Cash Payments	2,592,053.73	-
Commission Clerks(H.O)	-	338,685.18
House Keeping Expenses	118,079.00	-
Festival Advance	12,000.00	-
Opening Suspense	13,288.05	-
Funds given to Ampara Mess	200,000.00	-
Food & Beverage	78,695.90	-
Payments for Computer System	155,441.25	75,000.00
Bank Over Draft Interest	17,566.35	124,121.68
AGM Expenses	159,852.00	220,800.00
Advertisment	5,589.00	-
Repayment for Officers	35,651.00	-
Expenses incurred for Habaraduwa mess	3,592,692.56	-
Complementary	-	2,975.00
Transfer to Other Messes	309,652.79	-
Adjustments	312,164.80	-
Death Donation	6,000.00	9,000.00
	180,001,784.69	127,230,648.77
Closing Balances (Note A)	4,381,483.29	6,359,220.54



Contd.

**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2019**

	31.12.2019	31.12.2018
Note A - Closing Balances	Rs.Cts	Rs.Cts
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	745,295.49	503,933.43
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	7,329.88	9,641.69
Current Account - 204100180011420 P/B Head Quarters	204,901.46	255,297.85
Savings Accounts - 204200110010932 Head Quarters	29,651.60	2,938.61
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	1,238,400.85	883,709.82
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	7,329.38	76,070.00
Current Account 086100130012862- P/B Thimbirigasyaya	319,308.28	422,438.41
Savings Account 168200180009951 P/B Kathragama	16,275.79	1,330.60
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	-	75,852.50
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	1,191,803.37	881,018.42
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	3,217.36	2,569.12
Cash in Hand	51,968.50	-
Current A/C - BOC Wellawatta 984428	(580,795.86)	445,532.91
Savings Accounts - BOC 9327053 Wellawatta	341,061.20	328,364.02
People's Bank, Thimbirigasyaya C/A No. 086100191190959	(136,715.46)	895,230.07
People's Bank, Thimbirigasyaya C/A No. 086100160019287	435,443.22	29,364.74
Saving Account - 81862944	4,593.33	1,042,714.66
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	167,408.44	-
Cash in Hand	77,515.74	21,004.69
Petty Cash	1,856.72	-
Cash in Hand- Barmen	255,634.00	482,209.00
	<u>4,381,483.29</u>	<u>6,359,220.54</u>

**SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2019

NOTE 01 - GROSS INCOME - BAR

	2019 Rs. Cts.	2018 Rs. Cts.
Sales	79,209,325.00	81,265,721.95
Less: Cost of sales		
Opening Stock	11,551,831.29	19,101,032.58
Add: Purchases	76,667,654.15	66,683,098.99
Goods Transferred from Bambalapitiya Mess	-	3,536,833.02
	88,219,485.44	89,320,964.59
Less : Withdrawals & Stock Damaged	(20,800.39)	(1,167,497.12)
	88,198,685.05	88,153,467.47
Less: Closing Stock as at 31.12.2019	(13,973,093.93)	(14,236,603.50)
	74,225,591.12	73,916,863.97
Gross Income	4,983,733.88	7,348,857.98

NOTE 02 - GROSS INCOME - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	41,220,243.20	42,541,281.00
Less: Cost of sales		
Opening Stock	1,274,578.94	1,361,615.21
Add: Purchases	39,136,425.32	39,929,298.01
	40,411,004.26	41,290,913.22
Less : Withdrawals & Stock Damaged	(35,140.00)	(334,892.86)
	40,375,864.26	40,956,020.36
Less: Closing Stock as at 31.12.2019	(1,216,766.17)	(1,363,200.92)
	39,159,098.09	39,592,819.44
Gross Income	2,061,145.11	2,948,461.56

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Booking Charges	49,250.00	19,500.00
Empty Can Sales	4,020.00	23,905.00
Sundry Income	5,080.00	17,655.00
Police Day Expenses Receivable from Police Inspectors' Association	-	324,042.00
Breakage Income	9,750.00	-
Write of of Unpayable Account	13,200.00	-
Loss Recoveries from Broken Items	2,475.00	-
Gas Income	62,640.00	52,000.00
	146,415.00	437,102.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	40,863.15	13,661.41
Interest Income on Fixed Deposits	151,570.15	-
Treasury Bill Interest	217,783.45	532,702.67
	410,216.75	546,364.08



SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2019

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rs.	Cts.
Cost as at 01.01.2019	19,060,214.49	
Additions during the Year	3,190,694.12	
Cost as at 31.12.2019	22,250,908.61	
Acc.Dep as at 01.01.2019	4,468,919.49	
Charge for the Year	2,205,596.58	
Acc.Dep as at 31.12.2019	6,674,516.07	
Carrying Value as at 31.12.2018	14,591,295.00	
Carrying Value as at 31.12.2019	15,576,392.54	

NOTE 06 - INVENTORY

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Bar Stock	12,709,394.63	15,088,664.31
Restaurant Stock	2,587,312.53	1,927,377.14
Goods in Transit - Bar	372,044.28	-
	15,668,751.44	17,016,041.45

NOTE 07 - RECEIVABLES

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Trade Debtors	11,320,286.81	11,717,414.92
Festival Advances	35,600.00	33,200.00
Interest Income on Treasury Bills	203,675.18	141,937.73
Credit Sales Income (from Bambalapitiya Police Mess)	13,537,592.00	6,911,573.25
Police Day Expenses Receivable from Police Inspectors' Association	-	324,042.00
	25,097,153.99	19,128,167.90

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	745,295.49	503,933.43
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	7,329.88	9,641.69
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	1,238,400.85	883,709.82
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	7,329.38	76,070.00
Current Account 086100130012862- P/B Thimbirigasyaya	319,308.28	422,438.41
Savings Account 168200180009951 P/B Kathragama	16,275.79	1,330.60
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	167,408.44	75,852.50
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	1,191,803.37	881,018.42
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	3,217.36	2,569.12
Current A/C - BOC Wellawatta 984428	-	445,532.91
Savings Accounts - BOC 9327053 Wellawatta	(580,795.86)	328,364.02
People's Bank, Thimbirigasyaya C/A No. 086100191190959	204,345.74	895,230.07
People's Bank, Thimbirigasyaya C/A No. 086100160019287	435,443.22	29,364.74
Saving Account - 81862944	4,593.33	1,042,714.66
Current Account - 204100180011420 P/B Head Quarters	204,901.46	255,297.85
Savings Accounts - 204200110010932 Head Quarters	29,651.60	2,938.61
Cash in Hand- Barmen	527,432.00	482,209.00
Petty Cash	110,545.66	-
Cash in Hand	20,795.30	21,004.69
	4,653,281.29	6,359,220.54



SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2019

NOTE 09 - TRADE CREDITORS

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Rockland Distributors	2,074,609.48	480,655.26
Biraha Farms	33,120.00	381,910.40
W.A. Wickremasinghe	299,765.00	259,550.00
Tasty (Pvt) Ltd.	-	59,000.00
K.N.S. Marketing	89,335.00	51,795.00
Arunadisi	971,773.36	773,120.90
Colombo Egg Centre	106,650.00	81,450.00
R.M.S.L. Jayasekare	230,392.00	144,327.00
Lanka Canaries	95,455.00	66,780.20
IDL	2,300,570.52	954,140.22
Distilleries Company of Sri Lanka (DCSL)	1,359,116.88	-
S.D.P.D. Karunarathne	-	93,100.00
East West Foods (Pvt) Limited	160,260.00	501,464.80
Asir Food Products	93,920.00	63,840.00
Delmon Trading	820,591.11	514,957.50
Hela Rasa Pala	393,198.80	264,438.00
Nishantha sea food	-	339,090.00
Beston Products	9,300.00	43,770.00
Naleer	83,580.12	122,736.00
Sunil Traders	29,300.00	14,680.00
MRS Associate	80,052.00	105,092.40
Pacific Beverages	-	15,273.00
WM Mendis	51,479.84	64,416.19
NAS Ceylon Beverages	251,323.18	103,564.81
WB Samantha	-	114,300.50
Gills Foods Product	88,899.54	83,799.59
Leelarathne & Sons	-	29,316.00
ST Foods Distributors (pvt) Ltd.	16,632.00	11,289.60
ARS SM Co	-	78,936.00
High Marketing	73,080.00	-
Acvota Holding (Pvt)Ltd	4,500.00	-
D.C.S.L	-	-
Geethika Distributors	81,840.00	-
N.Jayantha Cooray	218,614.50	-
U.K.G.Trading International (Pvt)Ltd	13,651.68	-
Ruwinda Enterprises	39,600.00	17,744.40
Laughs Gas PLC	48,576.00	-
Iceman Distributors	-	12,200.00
Iceman Cold	14,498.00	14,711.00
Other Creditors	14,324.79	606,330.02
Hemnara Distributors	72,360.09	6,792.02
C/F to next page	10,220,368.89	6,474,570.81



SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2019

NOTE 09 - TRADE CREDITORS (cotd.)

	2019	2018
	Rs. Cts.	Rs. Cts.
B/F from previous page	10,220,368.89	6,474,570.81
Jubilee Distributors	156,287.50	96,815.00
Thimal Enterprises	48,576.00	48,576.00
Free Lanka	-	68,103.00
Ceylon Cold Stores	103,423.50	85,134.90
Dil Foods	-	10,820.00
New Najimas	3,270.00	1,730.00
Santhusha Traders	16,986.00	20,228.00
New Real Lanka Dairies	17,900.00	34,010.00
Lietol Detergent	14,400.00	29,510.00
T.M.Distributors	8,880.00	8,880.00
M.H.Carolis Appuhamy	-	9,702.00
Nelna Farms (pvt) ltd	265,018.00	-
N. Sampath	13,090.00	-
Jayanatha Coorey	30,280.00	-
Singhe Agencies	35,138.00	-
Hillcountry Food Export & Distributors	78,150.00	-
Gamini & Brothers (pvt) Ltd	203,458.19	-
Janatha Inexpo Enterprises	36,952.08	-
R.M.T.G.G.Rathnayake	5,220.00	-
Lahiru Stores	9,480.00	-
Peart Pharma & Logistics Pvt Ltd	50,400.14	-
Shaveen Agencies	22,726.96	-
W.J.Distributors	25,116.00	-
South Asia Holdings Pvt Ltd	126,482.10	-
Wijayatunga Distributors	106,335.00	-
Kitchen Commission	2,262.71	-
Maria Farm Shop	149,415.00	-
S.H.M.Ishak	1,230.00	-
Brookside Pvt Ltd	8,225.00	-
D.S. Gunasekara (Pvt) Ltd	102,593.68	-
P.R.P. Enterprises	10,500.00	-
Welimada Stores	24,071.58	-
Richi Diaries	2,688.00	-
SCR Senevirathne	5,100.00	-
Labor charge payable	3,105.00	-
New Ampara Distributors	9,468.00	-
S.M.J.Eastern Province Distributors	83,699.76	-
Nilmira Stores	107,083.00	-
Bairaha Farms	19,136.00	-
Santhrapriya Stores	6,135.00	-
Y. Samsudhine	28,962.00	-
J.A.N.G.Kekulawala	13,360.00	-
East - West Marketing	381,887.00	62,320.00
	12,556,860.09	6,950,399.71



SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2019

NOTE 10 - ACCRUED EXPENSES

	31.12.2019	31.12.2018
	Rs. Cts.	Rs. Cts.
Audit Fees	219,500.00	219,500.00
Payable to Kandy Mess	-	67,697.50
Nuwaraeliya Mess	1,459,895.50	779,352.15
Kandy Mess	1,684,168.00	696,861.00
Wellawaththa Mess	3,599,730.50	3,051,059.00
Ampara	791,552.50	-
Kataragama	254,937.50	-
Fort	2,451,990.00	-
Kilinochchi	2,800.00	-
	-	-
Kandy - Creditors	-	492,275.57
Retired Members	37,838.81	37,838.81
Electricity	165,318.64	143,049.86
Telephone & Internet	30,651.55	28,515.74
Newspapers & Stationery	909.00	8,288.13
Kitchen Expenses	-	23,844.08
Maintenance Expenses Payable	3,517.00	6,295.00
Payable to Construction Suppliers	-	56,540.00
Stationery Expenses Payable	-	1,225.00
Commission payable to Café (Cook Allowance)	67,455.63	67,455.63
Payable to Members	10,051.50	10,051.50
Other Expenses Payable	103,195.70	104,045.70
D.K.S. Technology Holdings - Accounting System	280,000.00	-
Entertainment & Treatment Payable	-	9,870.00
Boat Fuel Payable	-	2,970.00
Service Charges	-	13,088.60
Water	7,120.68	4,866.45
Salaries	-	28,200.00
Construction Expenses Payable (K.M.S Rifayaa)	-	27,000.00
Duty Transport Payable	1,000.00	-
EPF	8,100.00	-
ETF	1,215.00	-
Television Charges	19,508.75	4,250.48
	11,200,456.26	5,884,140.20

