

Financial Statements

of

SRI LANKA POLICE INSPECTORS' MESS

For the year

2020

**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 -2020

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Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, BA

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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 2020, 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 2020, 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 2020, 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.

11.04.2022

G/1003(N)



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CHARTERED ACCOUNTANTS

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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 2020.

	Notes	2020	2019
Members Subscriptions		3,637,295.90	2,960,880.00
Other Income	01	<u>160,544.52</u>	<u>178,911.34</u>
		<u>3,797,840.42</u>	<u>3,139,791.34</u>
Less : Expenses			
E.P.F.		-	-
E.T.F.		-	-
Commission to Clerks (H.O)		245,757.69	330,249.08
Repairs & Maintenance of Equipment		1,655.00	67,520.00
Depreciation		979,859.92	972,398.59
Kilinochchi Mess		-	562,694.26
Annual Trip Expenses		-	10,000.00
Telephone & Internet - SLT ,Mobitel		226,616.57	256,057.01
Water		182,365.52	-
Audit Fees		30,000.00	30,000.00
Bank Charges		5,640.00	10,610.27
Newspapers		9,070.00	14,530.00
Printing & Stationery		11,936.80	6,537.35
T-Shirt Expenses		-	43,220.00
Petty Cash Expenses		12,999.50	13,574.51
Bank Overdraft Interest		-	17,566.35
Advertisement		-	5,589.00
Welfare Expenses		-	21,804.00
AGM Expenses		-	211,117.00
Surcharge		850.50	-
Travelling Expenses		<u>450.00</u>	<u>-</u>
		<u>1,707,201.50</u>	<u>2,573,467.42</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u>2,090,638.92</u>	<u>566,323.92</u>



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

BALANCE SHEET

As at

	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	02	6,136,843.51	7,012,373.43
Work In Progress - Habaraduwa Mess		-	3,592,692.56
Work In Progress - Anuradhapura Mess		947,250.00	-
Investments	03	-	1,407,580.65
		<u>7,084,093.51</u>	<u>12,012,646.64</u>
Current Assets			
Trade & Other Receivables	04	9,407,198.22	11,353,486.81
Cash & Cash Equivalents	05	820,015.23	303,321.09
		<u>10,227,213.45</u>	<u>11,656,807.90</u>
Total Assets		<u>17,311,306.96</u>	<u>23,669,454.54</u>

FUNDS AND LIABILITIES

Accumulated Fund B/F		12,895,838.90	22,728,334.48
Prior Year Bank Balances & Receivable Adjustments		-	(6,688,079.62)
Stock Adjustment		-	(3,710,739.88)
Less: Current Account Transferred to Habaraduwa Mess		(435,443.22)	-
Less: Funds Transferred to Habaraduwa Mess		(1,847,275.00)	-
Less: Fixed Deposit Transferred to Habaraduwa Mess - 9287		(1,568,078.11)	-
Less: Fixed Deposit Transferred to Mess Account - 9039		(225,000.00)	-
Less: Work In Progress Transferred to Habaraduwa Mess		(3,592,692.56)	-
Surplus / (Deficit) of Income Over Expenditure for the year		2,090,638.92	566,323.92
		<u>7,317,988.93</u>	<u>12,895,838.90</u>

Current Liabilities

Trade & Other Payables	06	9,993,318.03	10,773,615.64
		<u>9,993,318.03</u>	<u>10,773,615.64</u>
Total Funds & Liabilities		<u>17,311,306.96</u>	<u>23,669,454.54</u>

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


President
Police Inspectors' Mess

11th April 2022




Secretary
Police Inspectors' Mess


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 2020.

	2020	2019
	Rs. Cts.	Rs. Cts.
Balance as at 01.01.2020		
People's Bank, Thimbirigasyaya C/A No. 086100191190959	(136,715.46)	452,634.44
People's Bank, Thimbirigasyaya C/A No. 086100160019287	435,443.22	29,364.74
Saving Account BOC A/C No. 81862944	4,593.33	995,593.63
	<u>303,321.09</u>	<u>1,477,592.81</u>
Add: Receipts		
Credit Sales Received from Trade Debtors	38,585,697.89	53,488,057.85
Members Subscriptions	3,296,163.91	-
Other Income	160,544.52	36,757.68
Fixed Deposit Redemption	1,407,580.65	1,795,696.04
EPF / ETF Received from Police Mess	180,090.00	-
	<u>43,630,076.97</u>	<u>55,320,511.57</u>
Less : Payments		
Payments for Creditors	36,931,068.00	51,465,182.00
Acquisition of Property, Plant and Equipment	384,330.00	128,600.00
Audit Fees	30,000.00	30,000.00
E.P.F.	186,300.00	-
E.T.F.	32,400.00	-
Repairs & Maintenance of Equipment	1,655.00	67,520.00
Kilinochchi Mess	-	562,694.26
Annual Trip Expenses	-	10,000.00
Telephone - SLT	201,271.18	169,538.06
Water	182,365.52	-
Bank Charges	5,640.00	10,610.27
Newspapers	9,070.00	14,530.00
Printing & Stationery	11,936.80	6,537.35
T-Shirts Expenses	-	43,220.00
Petty Cash Expenses	12,999.50	13,574.51
Bank Over Draft Interest	-	17,566.35
AGM Expenses	-	211,117.00
Advertisement	-	5,589.00
Mobitel Bill- OIC	-	86,518.95
Welfare	-	21,804.00
Repayment for Officers	-	35,651.00
WHT	-	1,837.98
Expenses Incurred for Habaraduwa mess	-	3,592,692.56
Fund Transfers to Habaraduwa Mess	3,640,353.11	-
Temporary Loan	100,000.00	-
Surcharge	850.50	-
Fund Transfer to Anuradhapura Mess	947,250.00	-
Traveling Expense	450.00	-
Bank Transfer to Habaraduwa Mess	435,443.22	-
	<u>43,113,382.83</u>	<u>56,494,783.29</u>
Balance C/F (Note - A)	<u>820,015.23</u>	<u>303,321.09</u>
Note - A : Cash & Cash Equivalents		
	As at	As at
	31.12.2020	31.12.2019
Cash at Bank	Rs. Cts.	Rs. Cts.
People's Bank, Thimbirigasyaya C/A No. 086100191190959	809,824.14	(136,715.46)
People's Bank, Thimbirigasyaya C/A No. 086100160019287	-	435,443.22
Saving Account BOC A/C No. 81862944	1,431.59	4,593.33
Petty Cash	8,759.50	-
	<u>820,015.23</u>	<u>303,321.09</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

	2020	2019
	Rs. Cts.	Rs. Cts.
NOTE 01 - OTHER INCOME		
Interest Income on Fixed Deposits	160,497.46	151,570.15
Saving Interest Income	47.06	27,341.19
	<u>160,544.52</u>	<u>178,911.34</u>

NOTE 03 - INVESTMENTS

	Rs. Cts.	Rs. Cts.
Fixed Deposits - Peoples Bank (A/C No: 8792 / 8)	-	1,407,580.65
	<u>-</u>	<u>1,407,580.65</u>

NOTE 04 - TRADE & OTHER RECEIVABLES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Credit Sales Receivables from Members	4,455,494.61	6,635,767.50
Subscriptions Receivable from Members	287,784.30	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	1,911,682.62	1,811,682.62
EPF/ETF Receivable from Messes	38,610.00	-
Festival Advances	33,200.00	33,200.00
	<u>9,407,198.22</u>	<u>11,353,486.81</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 02 - PROPERTY, PLANT & EQUIPMENT

	Assets	Furniture & Fittings	Multi Media Projector	Water Filter	Accounting System & Computer Equipment	Credit Card Machine	Electrical Equipment	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2020	9,104,330.87	93,306.00	95,000.00	15,249.00	408,600.00	7,500.00	-	9,723,985.87
Additions during the Year	-	36,000.00	-	-	33,030.00	-	35,300.00	104,330.00
Cost as at 31.12.2020	9,104,330.87	129,306.00	95,000.00	15,249.00	441,630.00	7,500.00	35,300.00	9,828,315.87
Acc.Dep as at 01.01.2020	2,628,541.44	18,661.20	19,000.00	3,049.80	40,860.00	1,500.00	-	2,711,612.44
Charge for the Year	910,433.09	9,930.60	9,500.00	1,524.90	43,888.00	750.00	3,833.33	979,859.92
Acc.Dep as at 31.12.2020	3,538,974.52	28,591.80	28,500.00	4,574.70	84,748.00	2,250.00	3,833.33	3,691,472.36
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
Carrying Value as at 31.12.2020	5,565,356.35	100,714.20	66,500.00	10,674.30	356,882.00	5,250.00	31,466.67	6,136,843.51



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

NOTES TO THE FINANCIAL STATEMENTS - 2020.

NOTE 05 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
People's Bank, Thimbirigasyaya C/A No. 086100191190959	809,824.14	(136,715.46)
People's Bank, Thimbirigasyaya C/A No. 086100160019287	-	435,443.22
Saving Account - 81862944	1,431.59	4,593.33
Petty Cash	8,759.50	-
	820,015.23	303,321.09

NOTE 06 - TRADE & OTHER PAYABLES

	Rs. Cts.	Rs. Cts.
Audit Fees	30,000.00	30,000.00
Payable to		
Nuwareliya Mess	1,001,105.00	1,459,895.50
Kandy Mess	1,229,289.00	1,684,168.00
Wellawaththa Mess	3,461,901.00	3,599,730.50
Ampara Mess	320,470.00	791,552.50
Kataragama Mess	-	254,937.50
Fort Mess	3,703,866.00	2,451,990.00
Kilinochchi Mess	2,800.00	2,800.00
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
Telephone & Internet Payable - SLT ,Mobitel	25,345.39	-
	9,993,318.03	10,773,615.64



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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 2020, 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 2020, 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 2020, 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.

11.04.2022

G/1003(N)



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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 2020.

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
Income			
Gross Profit - Bar	01	1,015,657.18	1,646,168.57
Gross Profit - Restaurant	02	938,649.73	330,315.44
Other Income	03	6,950.00	54,330.00
Interest Income	04	45,947.88	230,480.63
Mess Night Profit/(Loss)	05	(806,945.63)	-
		<u>1,200,259.16</u>	<u>2,261,294.64</u>
Less: Expenses			
Electricity		273,443.31	350,270.71
Audit Fees		35,000.00	35,000.00
Telephone Charges		43,480.84	73,565.78
Photocopy, Printing, Stationery & News Papers		-	96,423.22
Service Charges		-	7,000.56
Cleaning Items		178,425.00	347,395.00
Building Maintenance		194,568.50	429,734.00
Bank Charges		3,000.00	4,550.00
Depreciation		527,698.95	516,176.95
Withdrawals & Stock Damaged		287,906.72	55,940.39
Other Expenses		-	7,409.64
T Shirts Printing		-	36,460.00
Salaries		214,961.84	356,021.76
EPF		-	17,280.00
ETF		-	3,240.00
News papers		16,370.00	22,700.00
Transport		31,045.00	28,328.00
Postage		-	2,690.00
Printing & Stationery		4,993.75	6,320.00
Food & Beverage		24,905.00	64,923.90
Welfare Expenses		10,000.00	-
Gratuity		40,000.00	-
		<u>1,885,798.91</u>	<u>2,461,429.91</u>
Deficit of Expenditure over Income		<u>(685,539.75)</u>	<u>(200,135.27)</u>



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Partners

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

BALANCE SHEET - 2020

As at	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	06	1,834,894.73	2,247,373.67
Investments	07	-	2,021,426.00
		<u>1,834,894.73</u>	<u>4,268,799.67</u>
Current Assets			
Inventory	08	3,202,908.34	5,960,249.98
Interest & Other Receivables	09	3,461,901.00	4,808,709.18
Cash & Cash Equivalents	10	1,952,495.72	(90,475.94)
		<u>8,617,305.06</u>	<u>10,678,483.22</u>
Total Assets		<u>10,452,199.79</u>	<u>14,947,282.89</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		10,161,234.44	10,631,253.46
Add: Excess of Income Over Expenses		(685,539.75)	(200,135.27)
Less : Fund Transfer		(2,258,268.23)	-
Previous Year Adjustment		-	(269,883.75)
Accumulated Fund C/F		<u>7,217,426.46</u>	<u>10,161,234.44</u>
Current Liabilities			
Trade Creditors	11	3,157,757.24	4,672,375.99
Accrued Expenses	12	77,016.09	113,672.47
		<u>3,234,773.33</u>	<u>4,786,048.46</u>
Total Funds & Liabilities		<u>10,452,199.79</u>	<u>14,947,282.89</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

11th April 2022




Secretary
Police Inspectors' Mess


Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

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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 2020

	2020 Rs. Cts.	2019 Rs. Cts.
Opening Balances		
Current A/C - BOC Wellawatta 984428	(580,795.86)	445,532.91
Savings Accounts - BOC 9327053	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>
Add: Receipts		
Sales	22,629,689.00	36,816,318.95
Booking Income	6,500.00	49,250.00
Interest Income - Savings Account	12,780.83	12,697.18
Sundry Income	450.00	5,080.00
Ticket Sale Income	18,300.00	-
Fixed Deposits Withdrawals	2,258,268.23	-
	<u>24,925,988.06</u>	<u>36,883,346.13</u>
Less: Payments		
Electricity	304,185.15	319,466.05
Acquisition of Fixed Assets	115,220.00	245,237.12
Purchase of Foods & Liquor	19,054,647.80	35,558,462.42
Telephone Charges	46,290.38	62,771.57
Photocopy, Printing, Stationery & News Papers	4,993.75	96,423.22
Service Charges	-	20,089.16
Building Maintenance	194,568.50	429,734.00
Bank Charges	3,000.00	4,550.00
Water Expense	-	543.22
Other Expenses	-	7,409.64
Audit Fees	35,000.00	35,000.00
News Papers	14,860.00	24,390.00
Cleaning Items	171,425.00	347,395.00
Salaries	214,961.84	384,221.76
T-Shirt Printing	-	36,460.00
EPF	2,700.00	9,180.00
ETF	405.00	2,025.00
Transport	31,045.00	28,328.00
Postage	-	2,690.00
Printing & Stationery	-	6,320.00
Gratuity	40,000.00	-
Welfare	10,000.00	-
Petty Cash	-	269,883.75
Fund Transfer to Bambalapitiya	2,258,268.23	-
Food & Beverage	24,905.00	64,923.90
Mess Night Expenses		
Ticket Printing	8,424.00	-
Food & Beverage	147,923.75	-
Sound and DJ	25,000.00	-
Travelling & Transport	200.00	-
Decorations	107,155.00	-
Repairing Expense	67,838.00	-
	<u>22,883,016.40</u>	<u>37,955,503.81</u>
Note A - Closing Balances		
	As at	As at
	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Current A/C - BOC Wellawatta 984428	1,571,527.97	(580,795.86)
Savings Accounts - BOC 9327053	353,770.55	341,061.20
Cash in Hand- Barmen	24,269.00	146,402.00
Cash in Hand	1,000.00	1,000.00
Petty Cash	1,928.20	1,856.72
	<u>1,952,495.72</u>	<u>(90,475.94)</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT - BAR

	2020 Rs. Cts.	2019 Rs. Cts.
Sales	15,410,216.00	25,415,051.50
Less: Cost of Sales		
Opening Stock as at 01.01.2020	5,567,477.00	3,654,661.79
Purchases	11,516,053.96	25,702,498.53
	<u>17,083,530.96</u>	<u>29,357,160.32</u>
Less : Withdrawals & Stock Damaged	(84,200.93)	(20,800.39)
: Withdrawals For Mess Night	<u>(131,594.76)</u>	
	<u>16,867,735.27</u>	<u>29,336,359.93</u>
Less: Closing Stock as at 31.12.2020	<u>(2,473,176.45)</u>	<u>(5,567,477.00)</u>
	<u>14,394,558.82</u>	<u>23,768,882.93</u>
Gross Profit	<u><u>1,015,657.18</u></u>	<u><u>1,646,168.57</u></u>

NOTE 02 - GROSS PROFIT- RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	6,076,340.00	11,933,830.70
Less: Cost of Sales		
Opening stock as at 01.01.2020	392,772.98	392,772.98
Purchases	6,015,465.09	11,639,795.80
	<u>6,408,238.07</u>	<u>12,032,568.78</u>
Less : Withdrawals & Stock Damaged	(203,705.79)	(35,140.00)
: Withdrawals For Mess Night	<u>(337,110.12)</u>	
	<u>5,867,422.16</u>	<u>11,997,428.78</u>
Less: Closing stock as at 31.12.2020	<u>(729,731.89)</u>	<u>(392,772.98)</u>
	<u>5,137,690.27</u>	<u>11,604,655.80</u>
Gross Profit	<u><u>938,649.73</u></u>	<u><u>329,174.90</u></u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 03 - OTHER INCOME

	2020	2019
	Rs. Cts.	Rs. Cts.
Sundry Income	450.00	5,080.00
Booking Charges	6,500.00	49,250.00
	<u>6,950.00</u>	<u>54,330.00</u>

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	12,780.83	12,697.18
Treasury Bill Interest	33,167.05	217,783.45
	<u>45,947.88</u>	<u>230,480.63</u>

NOTE 05 - MESS NIGHT INCOME AND EXPENSES

	2020	
	Rs. Cts.	Rs. Cts.
Income		
Donation For Mess night - Cash	15,000.00	-
Donation For Mess night - Kitchen Items	92,732.00	-
Donation For Mess night - Liquor	119,937.66	-
Ticket Sale Income	18,300.00	-
	<u>245,969.66</u>	-
Expenses		
Ticket Printing	8,424.00	-
Food & Beverage	592,765.87	-
Sounds and DJ	25,000.00	-
Travelling & Transport	200.00	-
Decorations	107,155.00	-
Repairing Expenses	67,838.00	-
Liquor	251,532.42	-
	<u>1,052,915.29</u>	-
Expense over Income	<u>(806,945.63)</u>	-



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 06 - PROPERTY, PLANT & EQUIPMENT

As at	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Cost		
Balance as at 01.01.2020	5,161,769.49	4,916,532.37
Additions during the year	115,220.00	245,237.12
Balance as at 31.12.2020	<u>5,276,989.49</u>	<u>5,161,769.49</u>
Less: Provision for Depreciation		
Balance as at 01.01.2020	2,914,395.82	2,398,218.87
Depreciation for the year	527,698.95	516,176.95
Balance as at 31.12.2020	<u>3,442,094.77</u>	<u>2,914,395.82</u>
Written Down Value as at 31.12.2020	<u>1,834,894.73</u>	<u>2,247,373.67</u>

NOTE 07 - INVESTMENTS

	Rs. Cts.	Rs. Cts.
Treasury Bills	-	2,021,426.00
	<u>-</u>	<u>2,021,426.00</u>

NOTE 08 - INVENTORY

	Rs. Cts.	Rs. Cts.
Bar Stock	2,473,176.45	5,567,477.00
Restaurant Stock	729,731.89	392,772.98
	<u>3,202,908.34</u>	<u>5,960,249.98</u>

NOTE 09 - INTEREST & OTHER RECEIVABLES

	Rs. Cts.	Rs. Cts.
Interest Income on Treasury Bills	-	203,675.18
Credit Sales (Due from Bambalapitiya Police Mess)	3,461,901.00	4,605,034.00
	<u>3,461,901.00</u>	<u>4,808,709.18</u>

NOTE 10 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current A/C No- 984428 - BOC Wellawatta	1,571,527.97	(580,795.86)
Savings Accounts - No-9327053- BOC	353,770.55	341,061.20
Cash in Hand- Barmen	24,269.00	146,402.00
Cash in Hand	1,000.00	1,000.00
Petty Cash	1,928.20	1,856.72
	<u>1,952,495.72</u>	<u>(90,475.94)</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 11 - TRADE CREDITORS	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Rockland Distributors	402,113.40	1,044,191.88
W.A. Wickremasinghe	-	125,240.00
K.N.S. Marketing	7,000.00	33,300.00
Arunadisi	396,474.64	588,240.88
Colombo Egg Centre	15,600.00	39,150.00
R.M.S.L. Jayasekare	88,600.00	128,160.00
Lanka Canaries	29,740.70	65,714.88
IDL	1,353,866.76	802,290.84
Ceylon Cold Stores	-	103,423.50
S.D.P.D. Karunarathne	22,500.00	-
East West Foods (Pvt) Limited	254,735.00	298,235.00
Asir Food Products	-	45,010.00
Iceman Cold	-	14,498.00
Delmon Trading	216,727.20	616,926.51
Hela Rasa Pala	174,154.00	221,278.00
Other Creditors	8,134.79	14,324.79
Hemnara Distributors	-	72,360.09
Jubilee Distributors	-	156,287.50
Beston Products	19,800.00	9,300.00
Ruwinda Enterprises	-	19,800.00
Naleer	16,716.00	83,580.12
Thimal Enterprises	14,910.00	48,576.00
Sunil Traders	11,400.00	17,900.00
Nelna Farm	33,266.00	81,218.00
N. Sampath	-	13,090.00
Jayanatha Coorey	-	30,280.00
Lakshani Enterprises	32,400.00	-
A & A Marketers	42,108.75	-
KSD Interfrut	16,000.00	-
NM Premachandra	1,510.00	-
	3,157,757.24	4,672,375.99

NOTE 12 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	35,000.00	35,000.00
Electricity	24,766.55	55,508.39
Telephone	11,039.54	13,849.08
EPF	5,400.00	8,100.00
ETF	810.00	1,215.00
	77,016.09	113,672.47



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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 2020, 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 2020, 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 2020, 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.

11.04.2022

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 2020.

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
Income			
Gross Profit - Bar	01	568,896.59	1,578,446.41
Gross Profit - Restaurant	02	1,180,487.37	930,155.53
Interest Income		768.08	197.01
		<u>1,750,152.04</u>	<u>2,508,798.95</u>
Less: Expenses			
Electricity		185,489.86	220,859.22
Audit Fees		29,500.00	29,500.00
Telephone & Internet Charges		22,154.82	38,511.68
Photocopy, Printing, Stationery & News Papers		57,780.00	309,409.80
Cleaning Items		307,135.00	60,895.00
Maintenance Expenses		113,341.50	104,463.20
Bank Charges		3,240.00	7,010.47
Depreciation		514,152.96	489,377.96
Other Expenses		68,019.00	20,443.00
Donations		53,965.00	-
Salaries		359,617.77	377,318.51
ETF		6,075.00	1,215.00
EPF		24,300.00	8,100.00
Uniform Expenses		-	50,905.00
Transport		36,266.00	13,710.00
Entertainment Expenses		-	40,605.00
Kitchen Equipment and Tools Expenses		-	48,685.20
Kitchen Service Charges		-	152,123.83
Monthly Payments of system		-	49,875.08
Rates		-	12,223.60
Retirement Contribution		10,000.00	37,000.00
Fuel Reimbursement		-	6,218.00
Electrical Equipment Maintenance		-	3,400.00
Pest Control		-	9,570.00
Dialog Television Bill		17,788.13	13,800.00
Vehicle & Bike Maintenance		710.00	1,900.00
Welfare		-	28,440.00
Independent Day Expenses		75,480.00	-
Rent for Equipment		13,250.00	-
Food & Beverages		40,340.60	-
		<u>1,938,605.64</u>	<u>2,135,559.55</u>
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		<u>(188,453.60)</u>	<u>373,239.40</u>



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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	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	03	3,860,315.54	4,126,718.50
Work in Progress- New Computer System		-	247,750.00
		<u>3,860,315.54</u>	<u>4,374,468.50</u>
Current Assets			
Inventory	04	2,527,087.29	4,237,908.31
Credit Sales Income (from Bambalapitiya Police Mess)		3,703,866.00	4,531,182.00
Cash & Cash Equivalents	05	512,247.80	363,580.36
		<u>6,743,201.09</u>	<u>9,132,670.67</u>
Total Assets		<u>10,603,516.63</u>	<u>13,507,139.17</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		8,554,424.55	7,999,375.27
Less: Excess of Income Over Expenditure		(188,453.60)	373,239.40
Less: Funds Transferred to Kilinochchi Mess		-	(30,440.97)
Add : Prior Year Adjustments		-	118,229.35
Accumulated Fund C/F		<u>8,365,970.95</u>	<u>8,554,424.55</u>
Current Liabilities			
Trade Creditors	06	2,194,347.05	4,898,302.18
Accrued Expenses	07	43,198.63	54,412.44
		<u>2,237,545.68</u>	<u>4,952,714.62</u>
Total Funds & Liabilities		<u>10,603,516.63</u>	<u>13,507,139.17</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

11th April 2022




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

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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 2020

Opening Balances as at 01.01.2020

Current Account - 204100180011420 P/B Head Quarters
Savings Accounts - 204200110010932 Head Quarters
Cash in Hand- Barmen
Cash in Hand

Add: Receipts

Cash Sales
Interest Income - Savings Account

Less: Payments

Electricity
Acquisition of Fixed Assets & Construction
Purchase of Foods & Liquor
Telephone & Internet Charges
Photocopy, Printing, Stationery & News Papers
Cleaning Items
Maintenance
Bank Charges
Other Expenses
Salaries
Uniforms
Transport
Entertainment & Treatment
Kitchen Equipment & Tools Expenses
Donations
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 Maintenances
WHT Expenses
Independence Day Expenses
News Paper Cost
Rent
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
Cash in Transit

2020	2019
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
27,330,630.00	44,344,353.50
768.08	207.33
27,331,398.08	44,893,515.27
195,846.62	270,826.54
-	728,532.50
25,776,764.15	42,088,070.76
23,100.00	39,740.97
127,679.60	305,107.93
307,135.00	54,515.00
113,341.50	104,463.20
3,240.00	7,010.47
-	20,368.00
359,617.77	398,318.51
-	50,905.00
36,266.00	13,410.00
-	40,605.00
-	48,685.20
53,965.00	-
10,000.00	37,000.00
-	12,223.60
29,500.00	29,500.00
-	49,875.08
-	152,123.83
-	6,000.00
6,075.00	1,215.00
24,300.00	8,100.00
-	28,440.00
-	6,218.00
-	3,400.00
-	9,570.00
17,700.00	13,800.00
710.00	1,900.00
-	10.32
75,480.00	-
8,760.00	-
13,250.00	-
-	91,870.00
27,182,730.64	44,529,934.91
512,247.80	363,580.36

As at	As at
31.12.2020	31.12.2019
Rs. Cts.	Rs. Cts.
402,490.12	204,901.46
14,456.27	29,651.60
-	109,232.00
36,509.41	19,795.30
58,792.00	-
512,247.80	363,580.36



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT - BAR

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales	18,311,046.00	31,259,738.50
Less: Cost of Sales		
Opening Stock as at 01.01.2020	3,881,380.31	3,786,947.65
Add: Purchases	16,067,120.57	29,775,724.75
	19,948,500.88	33,562,672.40
Less: Closing Stock as at 31.12.2020	(2,206,351.47)	(3,881,380.31)
	<u>17,742,149.41</u>	<u>29,681,292.09</u>
Gross Profit	<u>568,896.59</u>	<u>1,578,446.41</u>

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	8,192,268.00	15,192,360.00
Less: Cost of Sales		
Opening Stock as at 01.01.2020	356,528.00	458,144.18
Add: Purchases	6,975,988.45	14,160,588.29
	7,332,516.45	14,618,732.47
Less: Closing Stock as at 31.12.2020	(320,735.82)	(356,528.00)
	<u>7,011,780.63</u>	<u>14,262,204.47</u>
Gross Profit	<u>1,180,487.37</u>	<u>930,155.53</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

	Cost as at 01.01.2020		Additions		Cost as at 31.12.2020		Acc.Dep as at 01.01.2020		Depreciation		Acc.Dep as at 31.12.2020		WDV as at 31.12.2020		WDV as at 31.12.2019	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Building Construction	10%	4,116,412.65	-	-	4,116,412.65	-	647,349.88	-	411,641.27	-	1,058,991.14	-	3,057,421.51	-	3,469,062.78	-
Electrical Equipment & Tools	10%	687,197.95	-	-	687,197.95	-	110,694.33	-	68,719.80	-	179,414.12	-	507,783.83	-	576,503.63	-
Printing Machine	10%	43,900.00	-	-	43,900.00	-	4,390.00	-	4,390.00	-	8,780.00	-	35,120.00	-	39,510.00	-
Washing Machine	10%	46,269.00	-	-	46,269.00	-	4,626.90	-	4,626.90	-	9,253.80	-	37,015.20	-	41,642.10	-
Computer System	10%	247,750.00	-	-	247,750.00	-	-	-	24,775.00	-	24,775.00	-	222,975.00	-	247,750.00	-
		5,141,529.60	-	-	5,141,529.60	-	767,061.10	-	514,152.96	-	1,281,214.06	-	3,860,315.54	-	4,374,468.50	-



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 04 - INVENTORY

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Bar Stock	2,206,351.47	3,881,380.31
Restaurant Stock	320,735.82	356,528.00
	<u>2,527,087.29</u>	<u>4,237,908.31</u>

NOTE 05 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current Account - 204100180011420 P/B Head Quarters	402,490.12	204,901.46
Savings Accounts - 204200110010932 Head Quarters	14,456.27	29,651.60
Cash in Hand - Barmen	-	109,232.00
Cash in Hand	36,509.41	19,795.30
Cash In Transit	58,792.00	-
	<u>512,247.80</u>	<u>363,580.36</u>

NOTE 06 - TRADE CREDITORS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Rockland Distributors	104,298.00	635,950.44
Biraha Farms	37,050.00	33,120.00
W.A. Wickremasinghe	-	174,525.00
K.N.S. Marketing	29,700.00	56,035.00
Arunadisi	294,359.92	383,532.48
Colombo Egg Centre	32,550.00	67,500.00
R.M.S.L. Jayasekare	59,486.00	102,232.00
Lanka Canaries	26,825.15	29,740.12
IDL	-	841,823.40
East West Foods (Pvt) Limited	62,328.00	160,260.00
Asir Food Products	31,640.00	31,080.00
Delmon Trading	95,752.80	203,664.60
Hela Rasa Pala	-	171,920.80
Beston Products	9,900.00	-
Sunil Traders	-	11,400.00
MRS Associates	36,304.32	80,052.00
WM Mendis	-	51,479.84
NAS Ceylon Beverages	109,367.98	251,323.18
Gills Foods Product	44,449.78	88,899.54
ST Foods Distributors (pvt) Ltd.	3,024.00	16,632.00
High Marketing	40,634.88	73,080.00
Acvota Holding (Pvt)Ltd	-	4,500.00
D.C.S.L	-	987,072.60
Nelana Firms	50,547.00	59,997.00
Geethika Distributors	-	81,840.00
N.Jayantha Cooray	92,368.00	218,614.50
U.K.G.Trading International (Pvt)Ltd	-	13,651.68
Ruwinda Enterprises	31,752.00	19,800.00
Laughs Gas PLC	-	48,576.00
International Distillers	796,740.72	-
A.D.P.C Karunarathna	22,500.00	-
A & A Marketers	87,960.50	-
SUNREX	55,048.00	-
HTJT Holdings	39,760.00	-
	<u>2,194,347.05</u>	<u>4,898,302.18</u>

NOTE 07 - ACCRUED EXPENSES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Audit Fees	29,500.00	29,500.00
Electricity	9,302.83	19,659.59
Telephone & Internet	4,307.67	5,252.85
Dialog Television Payable	88.13	-
	<u>43,198.63</u>	<u>54,412.44</u>



Dayananda Samarawickrema & Co.,

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Partners

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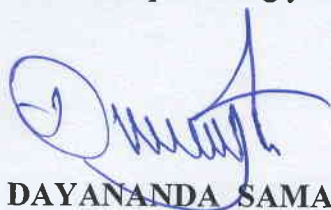
Web : www.dsandco.lk

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 2020, 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 2020, 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 2020, 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.

11.04.2022

G/1003(N)



Dayananda Samarawickrema & Co.,

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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Notes	2020	2019
		Rs. Cts.	Rs. Cts.
Gross Profit			
Bar	01	445,103.65	1,036,229.33
Restaurant	02	16,584.49	234,268.85
Rooms Income	03	503,100.00	1,185,800.00
Other Income	04	569.67	17,348.52
		<u>965,357.81</u>	<u>2,473,646.70</u>
Less: Administration Expenses			
Audit Fees		29,500.00	29,500.00
Television Charges		86,820.39	93,236.13
Electricity Charges		149,407.86	213,721.99
Telephone Charges		13,764.75	30,400.79
News Paper Expenses		9,810.00	13,860.00
Water Charges		17,121.45	76,813.51
Labour Charges		729,000.00	732,000.00
Cleaning Expenses		62,350.00	-
Kitchen Commissions		35,270.70	58,656.20
Repair & Maintenance Expenses		475,774.00	325,385.20
Tea Expenses		-	53,997.00
Printing & Stationery Expenses		-	51,780.00
Staff Welfare Expenses		-	19,000.00
T - Shirt Expenses		-	50,860.00
EPF		38,880.00	19,440.00
ETF		9,720.00	8,460.00
Travelling Expenses		37,500.00	37,535.00
System Monthly Fees		-	28,507.44
Bank Charges		3,956.00	6,100.00
Postage Expenses		-	735.00
Depreciation		59,774.53	55,980.90
Funeral Allowances		9,000.00	-
Stationary		26,459.89	-
Annual Trip Allowances		10,000.00	-
		<u>1,804,109.57</u>	<u>1,905,969.15</u>
Excess / (Deficit) of Income over Expenditure		<u>(838,751.76)</u>	<u>567,677.55</u>



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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

BALANCE SHEET

As at	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	494,038.58	503,828.10
Current Assets			
Inventory	06	1,554,828.55	2,224,589.06
Credit Sale Receivable from Bambalapitiya Mess		1,229,289.00	1,684,168.00
Festival Advance Receivable		-	2,400.00
Cash & Cash Equivalents	07	879,181.40	1,517,528.23
		<u>3,663,298.95</u>	<u>5,428,685.29</u>
Total Assets		<u>4,157,337.53</u>	<u>5,932,513.39</u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		4,196,522.74	1,772,077.19
Less: Excess / (Deficit) of Income Over Expenditure		(838,751.76)	567,677.55
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>3,357,770.98</u>	<u>4,196,522.74</u>
Current Liabilities			
Trade & Other Payables	08	799,566.54	1,735,990.65
		<u>799,566.54</u>	<u>1,735,990.65</u>
Total Funds & Liabilities		<u>4,157,337.52</u>	<u>5,932,513.39</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



27


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022

Dayananda Samarawickrema & Co.,

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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	2020 Rs. Cts.	2019 Rs. Cts.
Balance as at 01.01.2020		
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	4,427.82
	<u>1,245,730.23</u>	<u>888,137.64</u>
Add: Receipts		
Cash Sales	11,322,343.00	17,677,518.00
Room Income	503,100.00	-
Other Income & Interest Income	569.67	128.52
Last Year Deposits	1,955,966.00	2,205,223.00
	<u>15,027,708.90</u>	<u>20,771,007.16</u>
Less : Payments		
Purchases		
Restaurant	4,020,490.31	3,737,039.64
Bar	6,960,053.79	10,559,684.23
Room	-	182,189.00
Creditor Payments	1,663,762.85	685,157.79
Television Charges	87,186.38	78,354.50
Electricity Charges	159,661.79	194,113.81
Telephone Charges	17,626.19	26,539.35
News Paper Expenses	9,910.00	12,630.00
Water Charges	16,660.89	75,930.07
Labor Charges	700,680.00	698,640.00
Cleaning Expenses	62,350.00	-
Kitchen Commissions	33,450.41	56,393.49
Assets Acquisitions	49,985.00	559,809.00
Petty Cash Reimbursement for Expenses	-	2,196,773.00
Repair & Maintenance Expenses	175,774.00	43,508.00
EPF	64,800.00	32,400.00
ETF	9,720.00	4,860.00
Festival Advances	-	12,000.00
Printing & Stationery	26,459.89	19,000.00
Funds given to Ampara Mess	-	200,000.00
Staff Welfare Expenses	-	22,000.00
T - Shirt Expenses	-	50,860.00
Travelling Expenses	37,500.00	-
System Monthly Fees	-	28,507.00
Opening Suspense	-	13,288.05
Audit Fees	29,500.00	29,500.00
Bank Charges	3,956.00	6,100.00
Annual Trip Allowances	10,000.00	-
Funeral Allowances	9,000.00	-
	<u>14,148,527.50</u>	<u>19,525,276.93</u>
Balance C/F (Note - A)	<u>879,181.40</u>	<u>1,245,730.23</u>
Note A		
Cash at Bank		
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	80,005.58	1,238,400.85
Cash at Bank - PEOPLE'S - C/A - AC/No : 033-1-001-1-0112805 Kandy	681,999.27	7,329.38
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,446.05	-
Cash In Hand - Bar man	31,334.00	-
Cash in Hand	79,396.50	-
	<u>879,181.40</u>	<u>1,245,730.23</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT - BAR

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales	8,302,972.00	12,046,178.00
Less: Cost of sales		
Opening Stock as at 01.01.2020	2,010,042.36	1,384,221.41
Add : Purchases	7,246,227.54	11,635,769.62
	<u>9,256,269.90</u>	<u>13,019,991.03</u>
Less : Closing Stock as at 31.12.2020	(1,398,401.55)	(2,010,042.36)
	<u>7,857,868.35</u>	<u>11,009,948.67</u>
Gross Profit	445,103.65	1,036,229.33

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	4,248,660.00	6,397,486.00
Less: Cost of sales		
Opening Stock as at 01.01.2020	214,546.70	214,023.75
Add: Purchases	4,173,955.81	6,163,740.10
	<u>4,388,502.51</u>	<u>6,377,763.85</u>
Less: Closing Stock as at 31.12.2020	(156,427.00)	(214,546.70)
	<u>4,232,075.51</u>	<u>6,163,217.15</u>
Gross Profit	16,584.49	234,268.85

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Room Income	503,100.00	1,185,800.00
	<u>503,100.00</u>	<u>1,185,800.00</u>

NOTE 04 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Empty Can Sales	400.00	4,020.00
Saving Interest Income	169.67	128.52
Write-off of Unpayable Account	-	13,200.00
	<u>569.67</u>	<u>17,348.52</u>

NOTE 06 - INVENTORY

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Bar	1,398,401.55	2,010,042.36
Kitchen	156,427.00	214,546.70
	<u>1,554,828.55</u>	<u>2,224,589.06</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	80,005.58	1,238,400.85
Cash at Bank - PEOPLE'S - C/A - AC/No : 033-1-001-1-0112805 Kandy	681,999.27	-
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,446.05	7,329.38
Cash In Hand - Bar man	31,334.00	271,798.00
Cash in Hand	79,396.50	-
	<u>879,181.40</u>	<u>1,517,528.23</u>



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

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

		Cost as at 01.01.2020		Additions		Cost as at 31.12.2020		Acc.Dep as at 01.01.2020		Depreciation		Acc.Dep as at 31.12.2020		WDV as at 31.12.2020		WDV as at 31.12.2019	
		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		8,000.00		32,000.00		36,000.00	
Computer Equipment	10%	44,000.00		8,600.00		52,600.00		4,400.00		4,400.00		8,800.00		43,800.00		39,600.00	
Computer System	10%	193,365.00		-		193,365.00		19,336.50		19,336.50		38,673.00		154,692.00		174,028.50	
Water Pump Purchasing & Fixing	10%	282,444.00		-		282,444.00		28,244.40		28,244.40		56,488.80		225,955.20		254,199.60	
Computer Printer	10%	-		30,000.00		30,000.00		-		2,750.00		2,750.00		27,250.00		-	
Electrical Equipment	10%	-		11,385.00		11,385.00		-		1,043.63		1,043.63		10,341.38		-	
		559,809.00		49,985.00		609,794.00		55,980.90		59,774.53		115,755.43		494,038.58		503,828.10	



SRI LANKA POLICE INSPECTORS' MESS - KANDY
NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY
NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 08 -TRADE & OTHER PAYABLES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Audit Fee Payable	29,500.00	29,500.00
Maria Farm Shop	6,080.00	149,415.00
Brookside Pvt Ltd	1,344.00	8,225.00
Singhe Agencies	-	35,138.00
Hillcountry Food Export & Distributors	-	78,150.00
Gamini & Brothers Pvt Ltd	-	203,458.19
Janatha Inexpo Enterprises	20,187.90	36,952.08
R.M.T.G.G.Rathnayake	2,175.00	5,220.00
Asiri Food Products Pvt Ltd	14,256.00	11,880.00
International Distilleries Pvt Ltd	231,823.56	325,918.92
Rockland Distilleries Pvt Ltd	125,157.60	287,652.96
Lahiru Stores	8,640.00	9,480.00
Peart Pharma & Logistics Pvt Ltd	35,519.99	50,400.14
Shaveen Agencies	15,718.00	22,726.96
W.J.Distributors	-	25,116.00
East - West Foods	69,600.00	77,496.00
Liteol Detergent	-	8,800.00
South Asia Holdings Pvt Ltd	150,588.70	126,482.10
Nelna Farm	20,102.00	94,916.50
Wijayatunga Distributors	17,023.50	106,335.00
Kitchen Commission	-	2,262.71
Electricity Payable	9,354.25	19,608.18
Telephone Payable	-	3,861.44
PEO TV Payable	14,516.04	14,882.03
Water Bill Payable	-	883.44
M.M.M Farm	26,850.00	-
S.H.M.Ishak	1,130.00	1,230.00
	799,566.54	1,735,990.65



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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 2020, 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 2020, 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 2020, 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.

11.04.2022

G/1003(N)



Dayananda Samarawickrema & Co.,

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Note	2020	2019
		Rs. Cts.	Rs. Cts.
Gross Profit			
Bar	01	299,460.05	334,363.19
Restaurant	02	82,200.49	425,690.51
Rooms Income	03	861,000.00	1,572,000.00
Other Income	04	2,950.00	9,750.00
Interest Income		1,595.38	-
		<u>1,247,205.92</u>	<u>2,341,803.70</u>
Less : Administration Expenses			
Audit Fees		29,500.00	29,500.00
Depreciation		33,491.35	33,491.35
Electricity Charges		269,506.22	316,132.22
Telephone Charges		47,511.33	56,292.19
News Paper Expenses		14,370.00	19,210.00
Water Charges		12,889.18	7,951.32
Labor Charges		297,972.74	457,898.00
EPF		32,400.00	-
ETF		8,100.00	-
Repair & Maintenance Expenses		97,780.76	114,174.50
Garden Maintenance Expenses		3,700.00	4,300.00
Staff Welfare Expenses		28,308.14	56,185.00
Television Charges		47,896.80	45,890.60
Stationery & Postage Expenses		27,355.00	94,414.60
Travelling Expenses		28,241.00	31,689.00
Cleaning Expenses		71,656.00	200,552.75
Kitchen Commissions		32,899.03	110,193.55
Bank Charges		4,240.00	9,250.20
Internet Subscription		-	32657.31
Annual Trip Expenses		10,000.00	-
Funeral Allowances		3,000.00	-
Cooking Charges		25,768.10	-
Drawings		16,725.00	-
	33	<u>1,143,310.65</u>	<u>1,619,782.59</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>103,895.27</u>	<u>722,021.11</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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 INPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

BALANCE SHEET AS AT 31ST DECEMBER 2020.

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	265,331.80	298,823.15
Current Assets			
Inventories	06	2,145,251.65	1,667,692.36
Trade and Other Receivables	07	1,001,105.00	1,459,895.50
Cash & Cash Equivalents	08	1,045,492.78	1,195,020.73
		<u>4,191,849.43</u>	<u>4,322,608.59</u>
Total Assets		<u>4,457,181.23</u>	<u>4,621,431.74</u>
FUNDS AND LIABILITIES			
General Reserves			
Accumulated Balance B/F		4,303,654.72	3,891,286.40
Income Over Expenditure during the year		103,895.27	722,021.11
Funds Transferred to Fort Mess			(309,652.79)
Accumulated Balance C/F		<u>4,407,549.99</u>	<u>4,303,654.72</u>
Current Liabilities			
Trade & Other Payables	09	49,631.24	317,777.02
		<u>49,631.24</u>	<u>317,777.02</u>
Total Funds & Liabilities		<u>4,457,181.23</u>	<u>4,621,431.74</u>

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


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

H.G. Dayananda FCA
J. Rajasuriya FCA, BA
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SRI LANKA POLICE INSPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	2020 Rs. Cts.	2019 Rs. Cts.
Balance as at 01.01.2020 (Note A)		
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 - Nuwaraeliya	3,217.36	2,569.12
Cash in Hand	-	2,563.90
	<u>1,195,020.73</u>	<u>886,151.44</u>
Add: Receipts		
Cash Sales		
Kitchen	1,773,073.00	3,584,579.00
Bar	1,865,525.00	2,290,717.00
Room Rent	670,500.00	1,438,500.00
Other Income	2,950.00	9,500.00
Interest Income	1,595.38	-
Cash received from Bambalapitiya	1,955,093.00	2,059,030.50
	<u>7,463,757.11</u>	<u>11,154,629.38</u>
Less : Payments		
Purchases		
Kitchen	2,414,598.32	4,121,960.40
Bar	2,938,319.43	2,737,962.78
Acquisition of Fixed Assets	-	308,923.50
Telephone Charges	47,646.30	57,076.34
Cleaning Charges	80,496.00	224,462.75
News papers Charges	16,190.00	17,670.00
Television Charges	48,623.52	45,514.36
Labor Charges	297,972.74	454,793.00
Kitchen Commission	32,899.03	110,193.55
Electricity Charges	296,544.55	305,074.06
Water Charges	12,898.18	8,003.07
Staff Welfare Expenses	1,135.00	56,185.00
Garden Maintenance Expenses	3,700.00	4,300.00
Transfer to Other Messes	-	309,652.79
Travelling & Transport Expenses	28,241.00	31,689.00
Stationary	25,270.00	89,903.60
Bank Charges	4,240.00	9,250.20
Postage	2,085.00	4,511.00
Repairs & Maintenance Expenses	84,540.26	114,174.50
Internet Subscription	-	32,657.31
Audit Fee Expenses	29,500.00	29,500.00
EPF	35,100.00	-
ETF	5,265.00	-
Annual Trip Expenses	10,000.00	-
Funeral Allowances	3,000.00	-
	<u>6,418,264.33</u>	<u>9,073,457.21</u>
Balance C/F (Note - A)	<u>1,045,492.78</u>	<u>1,195,020.73</u>

Note - A

Cash at Bank
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982
Cash in Hand



31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
24,343.01	1,191,803.37
841,002.91	-
174,083.86	3,217.36
6,063.00	-
<u>1,045,492.78</u>	<u>1,195,020.73</u>

**SRI LANKA POLICE INSPECTORS' MESS - NUWARAELIYA
GEMUNU MAWATHA, NUWARAELIYA**

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT BAR

	2020		2019	
	Rs.	Cts.	Rs.	Cts.
Sales				
Cash		1,773,073.00		2,290,717.00
Credit		867,443.00		1,279,544.50
		<u>2,640,516.00</u>		<u>3,570,261.50</u>
Less: Cost of Sales				
Opening Stock as at 01.01.2020		1,519,119.36		1,873,939.63
Add : Purchase		<u>2,795,204.17</u>		<u>2,881,078.04</u>
		<u>4,314,323.53</u>		<u>4,755,017.67</u>
 Less : Closing Stock as at 31.12.2020		 (1,973,267.58)		 (1,519,119.36)
 Cost of Sales		 <u><u>2,341,055.95</u></u>		 <u><u>3,235,898.31</u></u>
 Gross Profit		 <u><u>299,460.05</u></u>		 <u><u>334,363.19</u></u>

NOTE 02 - GROSS PROFIT RESTAURANT

	2020		2019	
	Rs.	Cts.	Rs.	Cts.
Sales				
Cash		1,865,525.00		3,584,579.00
Credit		451,600.00		808,310.00
		<u>2,317,125.00</u>		<u>4,392,889.00</u>
Less: Cost of Sales				
Opening Stock as at 01.01.2020		148,573.00		100,977.79
Add: Purchases		<u>2,258,335.58</u>		<u>4,014,793.70</u>
		<u>2,406,908.58</u>		<u>4,115,771.49</u>
 Less : Closing Stock as at 31.12.2020		 (171,984.07)		 (148,573.00)
 Cost of Sales		 <u><u>2,234,924.51</u></u>		 <u><u>3,967,198.49</u></u>
 Gross Profit		 <u><u>82,200.49</u></u>		 <u><u>425,690.51</u></u>

NOTE 03 - ROOM INCOME

	2020		2019	
	Rs.	Cts.	Rs.	Cts.
Cash Basis		670,500.00		1,438,500.00
Credit Basis		190,500.00		133,500.00
		<u>861,000.00</u>		<u>1,572,000.00</u>

NOTE 04 - OTHER INCOME

	2020		2019	
	Rs.	Cts.	Rs.	Cts.
Empty Can Sales		1,000.00		-
Breakage Income		1,950.00		9,750.00
		<u>2,950.00</u>		<u>9,750.00</u>

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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Grass Cutter Machine	Other Assets	Pressure Gun	Tools and Equipment	Computer Hard 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 01.01.2020	14,700.00	11,290.00	10,400.00	9,200.00	181,550.00	6,360.00	101,413.50	334,913.50
Additions during the Year	-	-	-	-	-	-	-	-
Cost as at 31.12.2020	14,700.00	11,290.00	10,400.00	9,200.00	181,550.00	6,360.00	101,413.50	334,913.50
Acc.Dep as at 01.01.2020	2,940.00	2,258.00	1,040.00	920.00	18,155.00	636.00	10,141.35	36,090.35
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 31.12.2020	4,410.00	3,387.00	2,080.00	1,840.00	36,310.00	1,272.00	20,282.70	69,581.70
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
Carrying Value as at 31.12.2020	10,290.00	7,903.00	8,320.00	7,360.00	145,240.00	5,088.00	81,130.80	265,331.80



**SRI LANKA POLICE INSPECTORS' MESS - NUWARAELIYA
GEMUNU MAWATHA, NUWARAELIYA**

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 06 -INVENTORIES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Bar	1,973,267.58	1,519,119.36
Kitchen	171,984.07	148,573.00
	<u>2,145,251.65</u>	<u>1,667,692.36</u>

NOTE 07 - TRADE & OTHER RECEIVABLES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Receivable from Bambalapitiya Mess	1,001,105.00	1,459,895.50
	<u>1,001,105.00</u>	<u>1,459,895.50</u>

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	24,343.01	1,191,803.37
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	841,002.91	-
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	174,083.86	3,217.36
Cash in Hand	6,063.00	-
	<u>1,045,492.78</u>	<u>1,195,020.73</u>

NOTE 09 -TRADE & OTHER PAYABLES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	29,500.00	29,500.00
Water Payable	60.00	69.00
Telephone Payable	3,948.19	4,083.16
Electricity Payable	10,773.05	37,811.38
News Paper Payable	1,450.00	-
New Najimas	-	3,270.00
Santhusha Traders	-	16,986.00
Television Charges	3,900.00	4,626.72
New Real Lanka Dairies	-	17,900.00
Lietol Detergent	-	5,600.00
T.M.Distributors	-	8,880.00
East - West Marketing	-	6,156.00
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>49,631.24</u>	<u>317,777.02</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 2020, 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 2020, 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 2020, 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.

11.04.2022

G/1003(N)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Note	2020 Rs. Cts.	2019 Rs. Cts.
Gross Profits From			
Restaurant	01	70,847.38	114,519.77
Room Income	02	583,740.00	1,454,350.00
Other Income	03	23,252.21	55,524.79
		<u>677,839.59</u>	<u>1,624,394.56</u>
Less : Administration Expenses			
Television Charges		7,700.00	18,700.00
Labour Charges		651,439.99	627,896.67
EPF		21,600.00	16,200.00
ETF		6,480.00	4,050.00
Internet Charges		2,700.00	6,000.00
Repair & Maintenance Expenses		158,916.10	153,622.50
House Keeping Expenses		64,294.00	108,298.00
Staff Welfare Expenses		72,144.50	143,370.80
Newspapers, Printing & Stationery Expenses		20,416.00	19,700.00
Death Donations		3,000.00	6,000.00
Bank Charges		-	1,729.66
Audit Fees		26,500.00	26,500.00
Duty Transport Charges		77,900.00	18,000.00
Depreciation		27,883.82	20,962.95
Travelling & Transport Expenses		1,421.00	3,450.00
Water Expenses		-	7,700.00
Subscriptions to IM Solutions		-	40,340.25
Damage Expenses		7,775.82	-
		<u>1,150,171.23</u>	<u>1,222,520.83</u>
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		<u>(472,331.64)</u>	<u>401,873.73</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

BALANCE SHEET

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
ASSETS			
Property, Plant & Equipment	04	220,458.66	179,133.80
Current Assets			
Inventories	05	24,286.28	33,745.72
Amount due From IP Mess Bambalapitiya		-	254,937.50
Cash & Cash Equivalents	06	164,793.01	387,552.57
		<u>189,079.29</u>	<u>676,235.79</u>
Total Assets		<u>409,537.95</u>	<u>855,369.59</u>
FUNDS AND LIABILITIES			
Accumulated Fund			
Balance B/F		828,869.59	575,059.66
Deficit of Income Over Expenditure during the year		(472,331.64)	401,873.73
Adjustments		-	(148,063.80)
Accumulated Fund Balance C/F		<u>356,537.95</u>	<u>828,869.59</u>
Current Liabilities			
Audit Fees Payable		53,000.00	26,500.00
		<u>53,000.00</u>	<u>26,500.00</u>
Total Funds & Liabilities		<u>409,537.95</u>	<u>855,369.59</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- Katharagama by.

.....
President
Police Inspectors' Mess

11th April 2022



.....
Secretary
Police Inspectors' Mess

.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 Rs. Cts	2019 Rs. Cts
Opening Balance as at 01.01.2020		
Current Account 086100130012862- P/B Thibirigasyaya	319,308.28	422,438.41
Savings Account 168200180009951 P/B Katharagama	16,275.79	1,330.60
Petty Cash - Cash In Hand	51,968.50	-
	387,552.57	423,769.01
Add : Receipts		
Sales Income from Kitchen	977,287.50	1,417,335.00
Room Income	583,740.00	1,362,150.00
Cash received from Loss Recoveries	-	50,715.00
Investments in Savings Account	832.21	409.79
Gas Income	22,420.00	-
	1,584,279.71	2,830,609.79
Less : Payments		
Television Charges	7,700.00	18,700.00
Labour Charges	651,439.99	627,896.67
EPF	21,600.00	16,200.00
ETF	6,480.00	4,050.00
Internet Charges	2,700.00	6,000.00
Repair & Maintenance Expenses	158,916.10	153,622.50
House Keeping Expenses	-	108,298.00
Staff Welfare Expenses	71,824.50	143,370.80
Newspapers, Printing & Stationery Expenses	20,416.00	19,700.00
Death Donations	3,000.00	6,000.00
Bank Charges	-	1,729.66
Audit Fees	-	26,500.00
Acquisition of Assets	69,208.68	114,302.00
Duty Transport Charges	77,900.00	18,000.00
Travelling & Transport Expenses	1,421.00	3,450.00
Water Expenses	-	7,700.00
Subscriptions to IM Solutions	-	40,340.25
Kitchen Purchases	649,819.00	1,402,902.55
Adjustments	-	148,063.80
Cleaning Expenses	64,294.00	-
Meal	320.00	-
	1,807,039.27	2,866,826.23
Closing Balance as at 31.12.2020 (Note-A)	164,793.01	387,552.57



Note A

	As at 31.12.2020 Rs. Cts.	As at 31.12.2019 Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	34,577.01	319,308.28
Current Account 168100100009951- P/B Katharagama	58,610.00	-
Savings Account 168200180009951 PB Katharagama	63,113.59	16,275.79
Petty Cash - Cash In Hand	3,975.00	51,968.50
Mess Money	4,517.41	-
	164,793.01	387,552.57

SRI LANKA POLICE INSPECTORS' MESS - KATHARAGAMA
DUTUGEMUNU MAWATHA,
KATHARAGAMA

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT FROM RESTAURANT SALES

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales		
Cash	638,187.50	1,417,335.00
Credit	84,162.50	90,857.50
	<u>722,350.00</u>	<u>1,508,192.50</u>
Opening Stock as at 01.01.2020	33,745.72	24,515.90
Stock Damages	(7,775.82)	-
Add:		
Purchases	649,819.00	1,402,902.55
	<u>675,788.90</u>	<u>1,427,418.45</u>
Less:		
Closing Stock as at 31.12.2020	(24,286.28)	(33,745.72)
Cost of Sales	<u>651,502.62</u>	<u>1,393,672.73</u>
Gross Profit	<u>70,847.38</u>	<u>114,519.77</u>

NOTE 02 - ROOM INCOME

	2020	2019
	Rs. Cts.	Rs. Cts.
Cash Basis	583,740.00	1,362,150.00
Credit Basis	-	92,200.00
	<u>583,740.00</u>	<u>1,454,350.00</u>

NOTE 03 - OTHER INCOME

	2020	2019
	Rs. Cts.	Rs. Cts.
Gas Income	22,420.00	52,640.00
Loss Recoveries from Broken Items	-	2,475.00
Savings Interest Income	832.21	409.79
	<u>23,252.21</u>	<u>55,524.79</u>

NOTE 05 - INVENTORIES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Kitchen - Food Items	24,286.28	33,745.72
	<u>24,286.28</u>	<u>33,745.72</u>

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	34,577.01	319,308.28
Current Account 168100100009951- P/B Katharagama	58,610.00	-
Savings Account 168200180009951- P/B Katharagama	63,113.59	16,275.79
Petty Cash - Cash In Hand	3,975.00	51,968.50
Mess Money	4,517.41	-
	<u>164,793.01</u>	<u>387,552.57</u>



SRI LANKA POLICE INSPECTORS' MESS - KATHARAGAMA
DUTUGEMUNU MAWATHA,
KATHARAGAMA

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 04- PROPERTY, PLANT & EQUIPMENT

	Cost as at 01.01.2020	Additions	Cost as at 31.12.2020	Acc.Dep as at 01.01.2020	Depreciation	Acc.Dep as at 31.12.2020	WDV as at 31.12.2020	WDV as at 31.12.2019
Furniture & Fittings	10% 61,132.50	-	61,132.50	12,226.50	6,113.25	18,339.75	42,792.75	48,906.00
House Keeping Items	10% 42,240.00	-	42,240.00	6,864.00	4,224.00	11,088.00	31,152.00	35,376.00
Electrical Equipment	10% 106,257.00	69,208.68	175,465.68	11,405.20	17,546.57	28,951.77	146,513.91	94,851.80
4	209,629.50	69,208.68	278,838.18	30,495.70	27,883.82	58,379.52	220,458.66	179,133.80



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

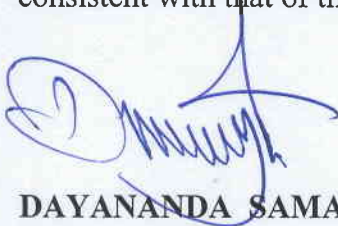
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AUDITOR'S REPORT TO THE MEMBERS OF SRI LANKA POLICE INSPECTORS' MESS - AMPARA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Ampara** as at 31st December 2020, 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 2020, 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 2020, and of its Excess of Income over 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.

11.04.2022

G/1003(N)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, BA
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SRI LANKA POLICE INSPECTORS' MESS - AMPARA NO P 03, DUTUGEMUNU STREET, AMPARA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Note	2020 Rs. Cts.	2019 Rs. Cts.
Gross Profit			
Bar	01	620,377.72	388,526.38
Restaurant	02	113,272.50	24,479.01
Rooms Income	03	75,000.00	196,500.00
Other Income	04	13,074.82	10,089.46
		<u>821,725.04</u>	<u>619,594.85</u>
Less : Administration Expenses			
Audit Fees		29,500.00	29,500.00
Depreciation		87,499.60	87,499.60
Electricity Charges		127,335.65	152,646.55
Telephone Charges		41,189.52	47,972.49
Water Charges		88,399.23	105,272.61
Kitchen Commissions		14,326.67	16,313.93
Staff Welfare Expenses		4,922.00	9,000.00
T - Shirt Expenses		-	23,180.00
Printing & Stationery Charges		12,188.00	40,584.00
Duty Transport		14,000.00	21,500.00
Transport Expenses		5,020.00	9,116.90
Repair & Maintenance Expenses		31,732.00	76,422.16
House Keeping Expenses		-	9,781.00
Dialog TV Charges		2,300.00	3,435.00
Subscriptions		-	36,718.92
Labor Charges		-	20,000.00
Food & Beverages		-	3,715.00
Postage		1,095.00	555.00
News Paper		-	2,880.00
Bank Charges		2,215.00	5,150.20
		<u>461,722.67</u>	<u>701,243.36</u>
EXCESS/ (DEFICIT) OF INCOME OVER EXPENDITURE		<u>360,002.37</u>	<u>(81,648.51)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

BALANCE SHEET

As at	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	672,946.20	760,445.80
		<u>672,946.20</u>	<u>760,445.80</u>
Current Assets			
Inventories	06	1,371,190.75	1,065,674.67
Credit Sale Receivable- Bambalapitiya Mess		320,470.00	999,575.00
Cash & Cash Equivalents	07	505,266.74	809,345.81
		<u>2,196,927.49</u>	<u>2,874,595.48</u>
Total Assets		<u>2,869,873.69</u>	<u>3,635,041.28</u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		2,480,371.32	2,329,986.87
Funds Received From Nuwaraeliya Mess		-	200,000.00
Funds Received From Kandy Mess		-	200,000.00
Add - Excess of Income Over Expenditure		360,002.37	(81,648.51)
Adjustments		-	(167,967.04)
Accumulated Balance C/F		<u>2,840,373.69</u>	<u>2,480,371.32</u>
Current Liabilities			
Trade & Other Payables	08	29,500.00	1,154,669.96
		<u>29,500.00</u>	<u>1,154,669.96</u>
Total Funds & Liabilities		<u>2,869,873.69</u>	<u>3,635,041.28</u>

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


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

H.G. Dayananda F.C.A.

T.H. Dharmasena FCA, B.A.

K.G. Chandana Kumara FCA, ACMA, FMAAT

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

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020.

	2020 Rs. Cts.	2019 Rs. Cts.
Balance as at 01.01.2019 (Note A)		
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
	809,345.81	515,722.12
Add: Receipts		
Sales		
Restaurant	1,916,740.00	1,335,765.00
Bar	6,475,862.24	4,342,983.00
Credit Sales Cash Received	999,575.00	2,789,751.00
Room Rent	75,000.00	196,500.00
Other Income	13,000.00	10,089.46
Cash Received from Kandy	-	200,000.00
Cash Received from Nuwaraeliya	-	200,000.00
Savings Interest Received	74.82	89.46
	10,289,597.87	9,590,900.04
Less : Payments		
Purchases		
Restaurant	2,089,527.23	1,559,608.32
Bar	7,272,650.47	5,863,187.37
Audit Fees	29,500.00	29,500.00
Acquisition of Fixed Assets	-	604,490.00
Electricity Charges	160,066.75	125,986.40
Telephone Charges	44,794.54	51,877.10
Water Charges	94,567.47	103,306.85
Kitchen Commissions	14,326.67	22,885.01
Staff Welfare Expenses	4,922.00	9,000.00
T - Shirt Expenses	-	23,180.00
Printing & Stationery Charges	13,097.00	39,675.00
Duty Transport	15,000.00	20,500.00
Subscriptions	-	36,718.92
Labor Charges	-	20,000.00
Food & Beverages	-	3,715.00
Postage	1,095.00	555.00
News Paper	-	2,880.00
Transport Expenses	5,020.00	9,116.90
Repair & Maintenance Expenses	35,249.00	72,905.16
House Keeping Expenses	-	9,781.00
Dialog TV Charges	2,300.00	3,435.00
Bank Charges	2,215.00	5,150.20
Adjustments	-	164,101.00
	9,784,331.13	8,781,554.23
Balance C/F (Note - A)	505,266.74	809,345.81

Note A

Cash at Bank

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

Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126

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

Mess Money

Cash in Hand

Cash In Transit

48



31.12.2020

Rs. Cts.

35,429.89

263,916.71

1,893.62

81,842.86

4,680.00

117,503.66

505,266.74

31.12.2019

Rs. Cts.

745,295.49

-

7,329.88

-

56,720.44

-

809,345.81

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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT FROM BAR

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales		
Cash	4,402,912.24	4,342,983.00
Credit	2,336,770.00	2,575,112.50
	<u>6,739,682.24</u>	<u>6,918,095.50</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2020	995,074.90	852,060.81
Add : Purchases	6,370,086.87	6,672,583.21
	<u>7,365,161.77</u>	<u>7,524,644.02</u>
Less : Closing Stock as at 31.12.2020	(1,245,857.25)	(995,074.90)
Cost of Sales	<u>6,119,304.52</u>	<u>6,529,569.12</u>
Gross Profit	<u>620,377.72</u>	<u>388,526.38</u>

NOTE 02 - GROSS PROFIT FROM RESTAURANT

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales		
Cash	1,442,700.00	1,335,765.00
Credit	530,690.00	453,120.00
	<u>1,973,390.00</u>	<u>1,788,885.00</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2020	70,599.77	85,284.88
Add : Purchase	1,914,851.23	1,749,720.88
	<u>1,985,451.00</u>	<u>1,835,005.76</u>
Less : Closing Stock as at 31.12.2020	(125,333.50)	(70,599.77)
Cost of Sales	<u>1,860,117.50</u>	<u>1,764,405.99</u>
Gross Profit	<u>113,272.50</u>	<u>24,479.01</u>

NOTE 03 - ROOMS INCOME

	2020	2019
	Rs. Cts.	Rs. Cts.
Room Income	75,000.00	196,500.00
	<u>75,000.00</u>	<u>196,500.00</u>

NOTE 04 - OTHER INCOME

	2020	2019
	Rs. Cts.	Rs. Cts.
Gas Income	13,000.00	10,000.00
Saving Interest	74.82	89.46
	<u>13,074.82</u>	<u>10,089.46</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

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 01.01.2020	596,600.00	157,497.00	87,000.00	16,599.00	17,300.00	874,996.00
Additions during the Year	-	-	-	-	-	-
Cost as at 31.12.2020	596,600.00	157,497.00	87,000.00	16,599.00	17,300.00	874,996.00
Acc. Dep as at 01.01.2020	75,320.00	24,270.40	8,700.00	2,799.80	3,460.00	114,550.20
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 31.12.2020	134,980.00	40,020.10	17,400.00	4,459.70	5,190.00	202,049.80
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
Carrying Value as at 31.12.2020	461,620.00	117,476.90	69,600.00	12,139.30	12,110.00	672,946.20



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 06 - INVENTORY

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Bar	1,245,857.25	623,030.62
Restaurant	125,333.50	70,599.77
Goods in Transit - Bar	-	372,044.28
	<u>1,371,190.75</u>	<u>1,065,674.67</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	35,429.89	745,295.49
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	263,916.71	-
Cash at Bank - P/B - S/A - AC/No : 015200160051335	1,893.62	7,329.88
Mess Money	81,842.86	56,720.44
Cash in Hand - Petty Cash	4,680.00	-
Cash in Transit	117,503.66	-
	<u>505,266.74</u>	<u>809,345.81</u>

NOTE 08 - TRADE & OTHER PAYABLES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Audit Fees	29,500.00	29,500.00
Water Payable	-	6,168.24
Telephone Payable	-	3,605.02
Electricity Payable	-	32,731.10
Printing & Stationery Payable	-	909.00
Maintenance Payable	-	3,517.00
Duty Transport Payable	-	1,000.00
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
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>29,500.00</u>	<u>1,154,669.96</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Kilinochchi** as at 31st December 2020, 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 2020, 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 2020, 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.
11.04.2022
G/1003(N)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Note	2020 Rs. Cts.	2019 Rs. Cts.
Gross Profit			
Restaurant	01	8,055.50	6,600.00
Bar	02	870,948.59	-
Rooms Income	03	61,630.00	163,100.00
		<u>940,634.09</u>	<u>169,700.00</u>
Less : Administration Expenses			
Audit Fees		10,000.00	10,000.00
Depreciation		29,708.28	29,708.28
Water Charges		871.00	-
Printing & Stationery Expenses		33,311.00	-
Visitors Meal Expenses		-	14,941.00
Travelling Allowance Expenses		14,939.50	17,550.00
Labor Charges & Wages		45,000.00	328,000.00
Repair & Maintenance Expenses		78,031.00	57,179.50
Postage Charges		1,344.00	675.00
Electricity		10,000.00	38,142.60
Petty Cash		-	37,457.32
Telephone		21,931.03	54,586.66
Event Expense		13,750.00	-
Cleaning Items		2,368.00	-
Opening Ceremony Expenses - Bar		44,500.00	-
		<u>305,753.81</u>	<u>588,240.36</u>
Excess / (Deficit) of Income over Expenditure		<u>634,880.28</u>	<u>(418,540.36)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, BA
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POLICE INSPECTORS' MESS - KILINOCHCHI WATTAKACHCHI ROAD, PARAVIPANJAN, KILINOCHCHI

BALANCE SHEET

As at	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	04	417,987.81	447,696.09
Current Assets			
Inventory	05	767,893.93	478,891.34
Credit Sales Receivable From Bambalapitiya Mess		2,800.00	2,800.00
Cash & Cash Equivalents	06	542,994.41	167,408.44
		<u>1,313,688.34</u>	<u>649,099.78</u>
Total Assets		<u><u>1,731,676.15</u></u>	<u><u>1,096,795.87</u></u>
FUNDS AND LIABILITIES			
Accumulated Funds			
Accumulated Funds		1,086,795.87	802,548.21
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: Excess of Income Over Expenditure		634,880.28	(418,540.36)
		<u>1,721,676.15</u>	<u>1,086,795.87</u>
Current Liabilities			
Accrued Expenses	07	10,000.00	10,000.00
		<u>10,000.00</u>	<u>10,000.00</u>
Total Funds & Liabilities		<u><u>1,731,676.15</u></u>	<u><u>1,096,795.87</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

11th April 2022




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	2020 Rs. Cts.	2019 Rs. Cts.
Balance as at 01.01.2020		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	167,408.44	75,852.50
	<u>167,408.44</u>	<u>75,852.50</u>
Add: Receipts		
Sales		
Restaurant	13,025.00	6,600.00
Bar	2,074,095.00	-
Room Rent	61,630.00	161,500.00
Cash Received From Bambalapitiya Mess	-	562,694.26
Cash Received From Fort Mess	-	30,440.97
Cash Received From Nuwaraeliya Mess	-	109,652.79
	<u>2,148,750.00</u>	<u>946,740.52</u>
Less : Payments		
Purchases		
Restaurant	79,787.50	-
Bar	1,461,831.00	-
Water Charges	871.00	-
Printing & Stationery Expenses	33,311.00	-
Visitors Meal Expenses	-	14,941.00
Travelling Allowance Expenses	14,939.50	17,550.00
Labor Charges	45,000.00	328,000.00
Repair & Maintenance Expenses	78,031.00	57,179.50
Postage Charges	1,344.00	675.00
Audit Fees	10,000.00	10,000.00
Electricity	10,000.00	38,142.60
Petty Cash	-	37,457.32
Telephone	21,931.03	54,586.66
Acquisition of Assets	-	220,800.00
Event Expenses	13,750.00	-
Cleaning Items	2,368.00	-
	<u>1,773,164.03</u>	<u>779,332.08</u>
Balance C/F (Note - A)	<u>542,994.41</u>	<u>167,408.44</u>
Note A	31.12.2020	31.12.2019
Cash at Bank	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	447,133.91	167,408.44
Petty Cash 55	14,710.50	-
Cash In Hand - Bar man	78,150.00	-
Bar Petty Cash	3,000.00	-
	<u>542,994.41</u>	<u>167,408.44</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT- RESTAURANT

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales		
Cash	13,025.00	6,600.00
	<u>13,025.00</u>	<u>6,600.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2020	-	-
Add: Purchases	79,787.50	-
	<u>79,787.50</u>	<u>-</u>
Less: Drawings	44,500.00	-
Less: Closing Stock as at 31.12.2020	30,318.00	-
	<u>4,969.50</u>	<u>-</u>
Cost of Sales		
	<u>4,969.50</u>	<u>-</u>
Gross Profit	<u>8,055.50</u>	<u>6,600.00</u>

NOTE 02 - GROSS PROFIT- BAR

	2020	2019
	Rs. Cts.	Rs. Cts.
Sales		
Cash	2,074,095.00	-
	<u>2,074,095.00</u>	<u>-</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2020	478,891.34	-
Add: Purchases	1,461,831.00	-
	<u>1,940,722.34</u>	<u>-</u>
Less: Closing Stock as at 31.12.2020	737,575.93	-
	<u>1,203,146.41</u>	<u>-</u>
Cost Of Sales		
	<u>1,203,146.41</u>	<u>-</u>
Gross Profit	<u>870,948.59</u>	<u>-</u>

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Cash Basis	61,630.00	161,500.00
Credit Basis		1,600.00
	<u>61,630.00</u>	<u>163,100.00</u>

NOTE 05 - INVENTORY

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Bar	737,575.93	478,891.34
Kitchen	30,318.00	-
	<u>767,893.93</u>	<u>478,891.34</u>

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358		
Kilinochchi	447,133.91	167,408.44
Petty Cash	14,710.50	-
Cash In Hand - Bar man	78,150.00	-
Bar Petty Cash	3,000.00	-
	<u>542,994.41</u>	<u>167,408.44</u>

NOTE 07 -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 - 2020

NOTE 04 - PROPERTY PLANT & EQUIPMENT

	Building		Rice Cooker		High Pressure Burner		Blender		Water Gun		Air Condition System		Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2020	389,885.65		10,500.00	7,000.00	3,700.00	10,440.00	70,500.00						492,025.65
Additions during the Year													
Cost as at 31.12.2020	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 01.01.2020	31,995.56		2,100.00	1,400.00	740.00	1,044.00	7,050.00						44,329.56
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 31.12.2020	51,489.85		3,150.00	2,100.00	1,110.00	2,088.00	14,100.00						74,037.85
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
Carrying Value as at 31.12.2020	338,395.81		7,350.00	4,900.00	2,590.00	8,352.00	56,400.00						417,987.81



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

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Habaraduwa** as at 31st December 2020, 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 2020, 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- Habaraduwa** as at 31st December 2020, 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.

11.04.2022

G/1003(N)



Dayananda Samarawickrema & Co.,

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SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA LIYANAGODA, MUDHALIGEWATTA, HABARADUWA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Notes	2020 Rs. Cts.
Income		
Gross Profit - Bar	01	56,413.69
Gross Profit - Restaurant	02	32,351.44
Interest Income		121.28
Other Income		3,105.00
		<u>91,991.41</u>
Less: Expenses		
Cleaning Items		4,270.00
Printing & Stationery		47,407.36
Water Expenses		21,726.81
Electricity		64,069.91
Professional Charges		25,000.00
Food & Beverages for Opening Ceremony		253,500.00
Decoration, Invitation and Other Expenses for Opening Ceremony		355,375.40
Bank Charges		3,592.00
Depreciation		201,647.74
Travelling		11,434.00
Food & Beverages		7,953.00
Duty Transport		1,000.00
Cooking Charges		240.00
Maintenance Expenses		11,052.00
Urban Council Tax		5,300.00
Audit Fees		20,000.00
		<u>1,033,568.22</u>
Deficit of Expenditure over Income		<u>(941,576.81)</u>



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SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA LIYANAGODA, MUDHALIGEWATTA, HABARADUWA

BALANCE SHEET

As at	Notes	31.12.2020 Rs. Cts.
ASSETS		
Non Current Assets		
Property, Plant & Equipment	03	10,840,837.87
Current Assets		
Inventory	04	1,127,529.46
Cash & Cash Equivalents	05	209,605.61
		<u>1,337,135.07</u>
Total Assets		<u><u>12,177,972.94</u></u>
FUNDS & LIABILITIES		
Accumulated Fund B/F		-
Add: Excess of Income Over Expenses		(941,576.81)
Add : Fund Transfers	06	11,656,107.52
Accumulated Fund C/F		<u>10,714,530.71</u>
Current Liabilities		
Trade Creditors	07	1,443,442.23
Accrued Expenses	08	20,000.00
		<u>1,463,442.23</u>
Total Funds & Liabilities		<u><u>12,177,972.94</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- Habaraduwa by.


.....
President
Police Inspectors' Mess

11th April 2022




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

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SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA LIYANAGODA, MUDHALIGEWATTA, HABARADUWA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020
	Rs. Cts.
Balance as at 01.01.2020	
Bank A/C - 086-1-001-6-0019287	-
Saving Account 3329-2-001-5-0037982	-
Bank A/C - 329100150037983	-
Cash in Hand	-
Add: Receipts	
Cash Sales	
Kitchen	481,094.49
Bar	717,687.41
Interest Income	121.28
Other Income	3,105.00
Fund Transfer From Bambalapitiya	4,680,986.33
Fund Transfer from Wellawatte	2,258,268.23
Donation from SLIP Fund	1,000,000.00
	<u>9,141,262.74</u>
Less : Payments	
Kitchen Purchase	553,291.20
Bar Purchase	240,812.80
Cleaning Item	4,270.00
Printing & Stationery	47,407.36
Water Expenses	21,726.81
Electricity	64,069.91
Professional Charges	25,000.00
Decoration, Invitation and Other Expenses for Opening Ceremony	231,215.00
Opening Ceremony Food	253,500.00
Travelling	11,434.00
Food & Beverage	7,953.00
Maintenance Expenses	11,052.00
Urban Council Tax	5,300.00
Workers Wages	5,000.00
Duty Transport	1,000.00
Cooking Charge	240.00
Bank Charge	3,592.00
Asset Additions	
Building	6,388,414.05
Furniture	524,050.00
Plastic Chairs	82,440.00
Electric Items	96,320.00
Kitchen Items	210,569.00
Name Board	143,000.00
	<u>8,931,657.13</u>
Balance C/F (Note - A)	<u>209,605.61</u>
Note A	
People's Bank Current A/C - 086-1-001-6-0019287	736.03
People's Bank Saving Account 3329-2-001-5-0037982	20,436.28
People's Bank Current A/C - 329100150037983	163,420.66
Cash in Hand	25,012.64
	<u>209,605.61</u>



**SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA
LIYANAGODA, MUDHALIGEWATTA, HABARADUWA**

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS PROFIT - BAR

	2020 Rs. Cts.
Sales	717,687.41
Less: Cost of Sales	
Opening Stock as at 01.01.2020	-
Add: Purchases	1,684,255.03
	<u>1,684,255.03</u>
Less: Closing Stock as at 31.12.2020	<u>(1,022,981.31)</u>
	661,273.72
Gross Profit	<u><u>56,413.69</u></u>

NOTE 02 - GROSS PROFIT- RESTAURANT

Sales	481,094.49
Less: Cost of Sales	
Opening stock as at 01.01.2020	-
Add: Purchases	553,291.20
	<u>553,291.20</u>
Less: Closing Stocks as at 31.12.2020	<u>(104,548.15)</u>
	448,743.05
Gross Profit	<u><u>32,351.44</u></u>



**SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA
LIYANAGODA, MUDHALIGEWATTA, HABARADUWA**

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

	Building & Fixtures		Furniture		Plastic Chair		Electric items		Kitchen Items		Name Board		Total	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2020		-		-		-		-		-		-		-
Additions during the Year	9,986,106.61		524,050.00		82,440.00		96,320.00		210,569.00		143,000.00		11,042,485.61	
Cost as at 31.12.2020	9,986,106.61		524,050.00		82,440.00		96,320.00		210,569.00		143,000.00		11,042,485.61	
Acc. Dep as at 01.01.2020		-		-		-		-		-		-		-
Charge for the Year	166,435.11		17,468.33		2,748.00		3,210.67		7,018.97		4,766.67		201,647.74	
Acc. Dep as at 31.12.2020	166,435.11		17,468.33		2,748.00		3,210.67		7,018.97		4,766.67		201,647.74	
Carrying Value as at 31.12.2019		-		-		-		-		-		-		-
Carrying Value as at 31.12.2020	9,819,671.50		506,581.67		79,692.00		93,109.33		203,550.03		138,233.33		10,840,837.87	



**SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA
LIYANAGODA, MUDHALIGEWATTA, HABARADUWA**

NOTES TO THE FINANCIAL STATEMENTS - 2020

NOTE 04 - INVENTORY

31.12.2020

Rs. Cts.

Bar Stock	1,022,981.31
Restaurant Stock	104,548.15
	<u>1,127,529.46</u>

NOTE 05 - CASH & CASH EQUIVALENTS

31.12.2020

Rs. Cts.

People's Bank Current A/C - 086-1-001-6-0019287	736.03
People's Bank Saving Account 3329-2-001-5-0037982	20,436.28
People's Bank Current A/C - 329100150037983	163,420.66
Cash in Hand	25,012.64
	<u>209,605.61</u>

NOTE 06 - FUND TRANSFERS

Fund Transfer From Bambalapitiya	4,215,353.11
Fund Transfer from Wellawatte	2,258,268.23
Work in Progress Transfers	3,592,692.56
Bank Account Transfers	464,633.22
Donation From SLIP Fund	1,000,000.00
Other Donations Received	125,160.40
	<u>11,656,107.52</u>

NOTE 07 - TRADE CREDITORS

31.12.2020

Rs. Cts.

IDL	711,902.04
Hansaka Distributors	212,810.79
Rockland	518,729.40
	<u>1,443,442.23</u>

NOTE 08 - ACCRUED EXPENSES

31.12.2020

Rs. Cts.

Audit Fee Payable	20,000.00
	<u>20,000.00</u>



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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020.

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
Income			
Gross Income - Bar	01	3,876,857.47	4,983,733.88
Gross Income - Restaurant	02	2,442,448.90	2,061,145.11
Room Income		2,084,470.00	4,571,750.00
Members Subscriptions		3,637,295.90	2,960,880.00
Mess Night Profit/(Loss)		(806,945.63)	-
Other Income	03	48,825.00	146,415.00
Interest Income	04	210,053.84	410,216.75
		11,493,005.48	15,134,140.74
Less: Expenses			
Electricity		1,079,252.81	1,291,773.29
Audit Fees		239,500.00	219,500.00
Telephone Charges		419,348.86	463,386.60
Photocopy, Printing, Stationery & News Papers		291,467.80	698,348.97
Service Charges		-	159,124.39
Cleaning Items		626,204.00	608,842.75
Repair & Maintenance		1,166,550.86	1,374,243.58
Bank Charges		25,883.00	44,400.80
Bank Overdraft Interest		-	17,566.35
AGM Expenses		-	159,852.00
Depreciation		2,461,717.15	2,205,596.58
Payments for Computer System		-	188,099.00
Expenses incurred for Fort Mess Kilinochchi Mess		-	562,694.26
Annual Trip Expenses		20,000.00	10,000.00
Withdrawals & Stock Damaged		287,906.72	55,940.39
Water Expenses		323,373.19	197,737.44
Other Expenses		68,019.00	27,852.64
Death Donation		15,000.00	6,000.00
Salaries		574,579.61	733,340.27
E.P.F		117,180.00	259,720.00
E.T.F		30,375.00	49,530.00
Commission to Clerks (H.O)		245,757.69	330,249.08
Opening Ceremony Expenses		653,375.40	-
Uniform Expenses		-	174,625.00
Transport		165,231.00	72,654.90
C/F to next page		8,810,722.09	9,911,078.29



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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020.**

	Notes	2020 Rs. Cts.	2019 Rs. Cts.
B/F from Previous page		8,810,722.09	9,911,078.29
Entertainment Expenses		13,750.00	40,605.00
Boat Fuel Charges		-	6,218.00
Rate		5,300.00	12,223.60
Retirement Contribution		10,000.00	37,000.00
Pest Control		-	9,570.00
Dialog Television Bill		162,505.32	175,061.73
Kitchen Commissions		82,496.40	185,163.68
Petty Cash Expenses		12,999.50	13,574.51
Advertisments		-	5,589.00
Postage		2,439.00	4,655.00
Food & Beverage		73,198.60	68,638.90
Labor Charges		1,723,412.73	2,165,794.67
Staff Welfare Expenses		105,374.64	331,796.80
Travelling Allowance Expenses		93,985.50	90,224.00
House Keeping Expenses		64,294.00	118,079.00
Duty Transport Charges		-	18,000.00
Donations		53,965.00	-
Vehicle & Bike Maintenance		710.00	-
Independent Day Expenses		75,480.00	-
Rent for Equipment		13,250.00	-
Surcharge		850.50	-
Welfare Expenses		10,000.00	-
Gratuity		40,000.00	-
Cooking Charges		26,008.10	-
Drawings		16,725.00	-
Damage Expenses		7,775.82	-
Professional Charges		25,000.00	-
Visitors Meal Expenses		-	10,057.00
		11,430,242.20	13,203,329.17
Excess of Income over Expenditure		62,763.28	1,930,811.57



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

CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER 2020

As At	Notes	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	24,743,654.69	15,824,142.54
Work In Progress - Anuradhapura Mess		947,250.00	-
Work in Progress- Habaraduwa Mess		-	3,592,692.56
		<u>25,690,904.69</u>	<u>19,416,835.10</u>
Current Assets			
Investments in Treasury Bills & Fixed Deposits		-	3,429,006.65
Inventory	06	12,720,976.25	15,668,751.44
Receivables	07	19,126,629.22	25,097,153.99
Cash & Cash Equivalents	08	6,632,092.70	4,653,281.29
		<u>38,479,698.17</u>	<u>48,848,193.37</u>
Total Assets		<u><u>64,170,602.86</u></u>	<u><u>68,265,028.47</u></u>
FUNDS & LIABILITIES			
Accumulated Fund B/F			
Stock Adjustments		44,507,712.13	49,432,600.04
Add: Excess of Income Over Expenditure		-	(3,710,739.88)
Add : Cash received from Bambalapitiya Mess		62,763.28	1,930,811.57
Add : Prior Adjustments		-	562,694.26
Credit Sales Income Received for the Year 2018		-	(7,061,743.36)
Donation From SLIP Fund		-	3,354,089.50
Other Donations Received		1,000,000.00	-
Accumulated Fund C/F		<u>125,160.40</u>	-
		<u>45,695,635.81</u>	<u>44,507,712.12</u>
Current Liabilities			
Trade Creditors	09	-	-
Accrued Expenses	10	8,145,932.77	12,556,860.09
		<u>10,329,034.28</u>	<u>11,200,456.26</u>
		<u>18,474,967.05</u>	<u>23,757,316.35</u>
Total Funds & Liabilities		<u><u>64,170,602.86</u></u>	<u><u>68,265,028.47</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 67
Police Inspectors' Mess




Treasurer
Police Inspectors' Mess

11th April 2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

No. 20/26, Station Lane,
Nugegoda, Sri Lanka.
Tele : 2854614, 2809650, 2822940
Fax : 2820112
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SRI LANKA POLICE INSPECTORS' MESS
D.S. FONSEKA ROAD, COLOMBO 05.

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020.

	2020 Rs. Cts.	2019 Rs. Cts.
Opening Balances as at 01.01.2020		
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	4,427.82
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 - 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)	452,634.44
People's Bank, Thimbirigasyaya C/A No. 086100160019287	435,443.22	29,364.74
Saving Account - 81862944	4,593.33	995,593.63
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	167,408.44	75,852.50
Cash in Hand	77,515.74	17,547.88
Petty Cash	1,856.72	3,456.81
Cash in Hand- Barmen	255,634.00	482,209.00
	4,381,483.29	5,797,861.70
Add: Receipts		
Cash Sales	117,162,324.53	168,138,344.30
Room Income	1,893,970.00	3,158,650.00
Members Subscriptions	3,296,163.91	-
Other Income	179,599.52	56,475.66
Sundry Income	450.00	5,080.00
Interest Income - Savings Accounts	16,742.27	13,403.76
Fixed Deposit Redemption	3,665,848.88	1,795,696.04
Last Year Deposits	1,955,966.00	2,205,223.00
Cash received from Loss Recoveries	1,955,093.00	50,715.00
EPF / ETF Received from Police Mess	180,090.00	-
Booking Income	6,500.00	-
Ticket Sale Income	18,300.00	-
Gas Income	22,420.00	-
Fund Transfer From Bambalapitiya	4,680,986.33	-
Fund Transfer from Wellawatte	2,258,268.23	-
Donation from SLIP Fund	1,000,000.00	-
Reimbursement & Transfer From Other Mess's	-	3,161,818.52
	142,674,205.96	184,383,267.98



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

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Contd. . . .	2020		2019	
	Rs.	Cts.	Rs.	Cts.
Less: Payments				
Electricity	1,190,374.77		1,253,609.46	
Acquisition of Property, Plant and Equipment	8,063,536.73		4,313,596.67	
Purchase of Foods & Liquor	73,512,593.00		157,873,346.92	
Creditor Payments	38,594,830.85		685,157.79	
Telephone & Internet Charges	402,659.62		484,514.00	
Photocopy, Printing, Stationery & News Papers	363,301.40		676,905.41	
Cleaning Items	692,338.00		632,692.75	
Bank Charges	25,883.00		44,400.80	
Water Expenses	329,089.87		195,483.21	
Salaries & Labor Charges	2,274,672.34		2,917,869.94	
Uniforms	-		174,625.00	
Transport	166,231.00		110,354.90	
Entertainment & Treatment	13,750.00		40,605.00	
Repairs & Maintenance	856,827.36		1,051,392.06	
Retirement Benefit	50,000.00		37,000.00	
Rates	5,300.00		12,223.60	
Audit Fees	193,000.00		219,500.00	
Expenditure incurred for Fort Mess				
Kilinochchi Mess	-		562,694.26	
Annual Trip Expenses	20,000.00		10,000.00	
Television Charges	145,809.90		142,568.86	
Kitchen Commission	66,349.44		189,472.05	
Staff Welfare	87,881.50		280,799.80	
Other Expenses	-		78,809.47	
E.T.F	60,345.00		44,715.00	
E.P.F	334,800.00		264,580.00	
Kitchen Services Charges	14,326.67		172,212.99	
Fuel Reimbursements	-		6,218.00	
Pest Control	-		9,570.00	
WHT Expenses	-		10.32	
Petty Cash Payments	12,999.50		2,592,053.73	
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	33,178.00		78,695.90	
Payments for Computer System	-		155,441.25	
Bank Over Draft Interest	-		17,566.35	
AGM Expenses	-		159,852.00	
Advertisment	-		5,589.00	
Repayment for Officers	-		35,651.00	
Expenses incurred for Habaraduwa mess	-		3,592,692.56	
Transfer to Other Messes	-		309,652.79	
Adjustments	-		312,164.80	
Fund Transfers to Habaraduwa Mess	3,640,353.11		-	
Fund Transfer to Bambalapitiya	2,258,268.23		-	
Temporary Loan	100,000.00		-	
Surcharge	850.50		-	
Fund Transfer to Anuradhapura Mess	947,250.00		-	
Traveling Expense	93,985.50		-	
Bank Transfer to Habaraduwa Mess	435,443.22		-	
Independence Day Expenses	75,480.00		-	
News Paper Cost	8,760.00		-	
Rent	13,250.00		-	
Vehicle & Bike Maintenances	710.00		-	
Dialog Bills	17,700.00		-	
Death Donation	68,965.00		6,000.00	
Opening Ceremony Expenses	484,715.00		-	
Postage	4,524.00		-	
Professional Charges	25,000.00		-	
Cooking Charges	240.00		-	
Mess Night Expenses	8,424.00		-	
Ticket Printing	147,923.75		-	
Food & Beverage	25,000.00		-	
Sound and DJ	200.00		-	
Travelling & Transport	107,155.00		-	
Decorations	67,838.00		-	
	136,042,113.26		180,001,784.69	
Closing Balances (Note A)	6,632,092.70		4,381,483.29	



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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2020

Contd.

Note A - Closing Balances

	31.12.2020	31.12.2019
	Rs.Cts	Rs.Cts
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	35,429.89	745,295.49
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	1,893.62	7,329.88
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	80,005.58	1,238,400.85
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,446.05	7,329.38
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	681,999.27	-
Current Account 086100130012862- P/B Thimbirigasyaya	34,577.01	319,308.28
Savings Account 168200180009951 P/B Kathragama	63,113.59	16,275.79
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	447,133.91	167,408.44
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	24,343.01	1,191,803.37
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	174,083.86	3,217.36
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,104,919.62	-
Current A/C - BOC Wellawatta 984428	1,571,527.97	-
Savings Accounts - BOC 9327053 Wellawatta	353,770.55	(580,795.86)
People's Bank, Thimbirigasyaya C/A No. 086100191190959	809,824.14	204,345.74
People's Bank, Thimbirigasyaya C/A No. 086100160019287	-	435,443.22
Current Account 168100100009951- P/B Kathragama	58,610.00	-
Saving Account - 81862944	1,431.59	4,593.33
Current Account - 204100180011420 P/B Head Quarters	402,490.12	204,901.46
Savings Accounts - 204200110010932 Head Quarters	14,456.27	29,651.60
People's Bank Current A/C - 086-1-001-6-0019287	736.03	-
People's Bank Saving Account 3329-2-001-5-0037982	20,436.28	-
People's Bank Current A/C - 329100150037983	163,420.66	-
Cash in Hand- Barmen	136,753.00	255,634.00
Petty Cash	25,398.20	110,545.66
Cash in Hand	156,636.55	20,795.30
Mess Money	81,842.86	-
Cash In Transit	180,813.07	-
	6,632,092.70	4,381,483.29



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2020

NOTE 01 - GROSS INCOME - BAR

	2020 Rs. Cts.	2019 Rs. Cts.
Sales	54,196,214.65	79,209,325.00
Less: Cost of sales		
Opening Stock	14,451,985.27	11,551,831.29
Add: Purchases	47,140,779.14	76,667,654.15
Goods Transferred from Bambalapitiya Mess	-	-
	61,592,764.41	88,219,485.44
Less : Withdrawals & Stock Damaged	(84,200.93)	(20,800.39)
Less : Withdrawals For Mess Night	(131,594.76)	-
	61,376,968.72	88,198,685.05
Less: Closing Stock as at 31.12.2020	(11,057,611.54)	(13,973,093.93)
	50,319,357.18	74,225,591.12
Gross Income	3,876,857.47	4,983,733.88

NOTE 02 - GROSS INCOME - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	24,024,252.49	41,220,243.20
Less: Cost of sales		
Opening Stock	1,296,553.67	1,274,578.94
Add: Purchases	22,541,706.36	39,136,425.32
	23,838,260.03	40,411,004.26
Less : Withdrawals & Stock Damaged	(211,481.61)	(35,140.00)
Less : Drawings	(44,500.00)	-
Less : Withdrawals For Mess Night	(337,110.12)	-
	23,245,168.30	40,375,864.26
Less: Closing Stock as at 31.12.2020	(1,663,364.71)	(1,216,766.17)
	21,581,803.59	39,159,098.09
Gross Income	2,442,448.90	2,061,145.11

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Booking Charges	6,500.00	49,250.00
Empty Can Sales	1,400.00	4,020.00
Sundry Income	3,555.00	5,080.00
Breakage Income	1,950.00	9,750.00
Write of of Unpayable Account	-	13,200.00
Loss Recoveries from Broken Items	-	2,475.00
Gas Income	35,420.00	62,640.00
	48,825.00	146,415.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	16,389.33	40,863.15
Interest Income on Fixed Deposits	160,497.46	151,570.15
Treasury Bill Interest	33,167.05	217,783.45
	210,053.84	410,216.75



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2020

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rs. Cts.
Cost as at 01.01.2020	22,498,658.61
Additions during the Year	11,381,229.29
Cost as at 31.12.2020	33,879,887.90
Acc.Dep as at 01.01.2020	6,674,516.07
Charge for the Year	2,461,717.15
Acc.Dep as at 31.12.2020	9,136,233.21
Carrying Value as at 31.12.2019	15,824,142.54
Carrying Value as at 31.12.2020	24,743,654.69

NOTE 06 - INVENTORY

	31.12.2020 Rs. Cts.	31.12.2019 Rs. Cts.
Bar Stock	11,057,611.54	12,709,394.63
Restaurant Stock	1,663,364.71	2,587,312.53
Goods in Transit - Bar	-	372,044.28
	12,720,976.25	15,668,751.44

NOTE 07 - RECEIVABLES

	Rs. Cts.	Rs. Cts.
Trade Debtors	9,335,388.22	11,320,286.81
Festival Advances	33,200.00	35,600.00
Interest Income on Treasury Bills	-	203,675.18
Credit Sales Income (from Bambalapitiya Police Mess)	9,719,431.00	13,537,592.00
EPF/ETF Receivable from Messes	38,610.00	-
	19,126,629.22	25,097,153.99

NOTE 08 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	35,429.89	745,295.49
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	1,893.62	7,329.88
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	80,005.58	1,238,400.85
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,446.05	7,329.38
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	681,999.27	-
Current Account 086100130012862- P/B Thimbirigasyaya	34,577.01	319,308.28
Savings Account 168200180009951 P/B Kathragama	63,113.59	16,275.79
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	447,133.91	167,408.44
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	24,343.01	1,191,803.37
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	174,083.86	3,217.36
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,104,919.62	-
Current A/C - BOC Wellawatta 984428	1,571,527.97	-
Savings Accounts - BOC 9327053 Wellawatta	353,770.55	(580,795.86)
People's Bank, Thimbirigasyaya C/A No. 086100191190959	809,824.14	204,345.74
People's Bank, Thimbirigasyaya C/A No. 086100160019287	-	435,443.22
Current Account 168100100009951- P/B Kathragama	58,610.00	-
Saving Account - 81862944	1,431.59	4,593.33
Current Account - 204100180011420 P/B Head Quarters	402,490.12	204,901.46
Savings Accounts - 204200110010932 Head Quarters	14,456.27	29,651.60
People's Bank Current A/C - 086-1-001-6-0019287	736.03	-
People's Bank Saving Account 3329-2-001-5-0037982	20,436.28	-
People's Bank Current A/C - 329100150037983	163,420.66	-
Cash in Hand- Barmen	136,753.00	527,432.00
Petty Cash	25,398.20	110,545.66
Cash in Hand	156,636.55	20,795.30
Mess Money	81,842.86	-
Cash In Transit	180,813.07	-
	6,632,092.70	4,653,281.29



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2020

NOTE 09 - TRADE CREDITORS

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Rockland Distributors	1,150,298.40	2,074,609.48
Biraha Farms	37,050.00	33,120.00
W.A. Wickremasinghe	-	299,765.00
K.N.S. Marketing	36,700.00	89,335.00
Arunadisi	690,834.56	971,773.36
Colombo Egg Centre	48,150.00	106,650.00
R.M.S.L. Jayasekare	148,086.00	230,392.00
Lanka Canaries	56,565.85	95,455.00
IDL	3,094,333.08	2,300,570.52
Distilleries Company of Sri Lanka (DCSL)	-	1,359,116.88
S.D.P.D. Karunaratne	22,500.00	-
East West Foods (Pvt) Limited	386,663.00	160,260.00
Asir Food Products	45,896.00	93,920.00
Delmon Trading	916,670.00	820,591.11
Hela Rasa Pala	174,154.00	393,198.80
Beston Products	29,700.00	9,300.00
Naleer	16,716.00	83,580.12
Sunil Traders	11,400.00	29,300.00
MRS Associate	36,304.32	80,052.00
WM Mendis	-	51,479.84
NAS Ceylon Beverages	109,367.98	251,323.18
Gills Foods Product	44,449.78	88,899.54
ST Foods Distributors (pvt) Ltd.	3,024.00	16,632.00
High Marketing	40,634.88	73,080.00
Acvota Holding (Pvt)Ltd	-	4,500.00
Geethika Distributors	-	81,840.00
N.Jayantha Cooray	92,368.00	218,614.50
U.K.G.Trading International (Pvt)Ltd	-	13,651.68
Ruwinda Enterprises	31,752.00	39,600.00
Laughs Gas PLC	-	48,576.00
Iceman Cold	-	14,498.00
Other Creditors	8,134.79	14,324.79
Hemnara Distributors	-	72,360.09
Jubilee Distributors	-	156,287.50
Thimal Enterprises	14,910.00	48,576.00
Ceylon Cold Stores	-	103,423.50
New Najimas	-	3,270.00
Santhussha Traders	-	16,986.00
New Real Lanka Dairies	-	17,900.00
Lietol Detergent	-	14,400.00
T.M.Distributors	-	8,880.00
Nelna Farms (pvt) ltd	103,915.00	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
C/F to next page	7,350,577.64	11,215,226.08



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2020

NOTE 09 - TRADE CREDITORS (cotd.)

	2020	2019
	Rs. Cts.	Rs. Cts.
B/F from previous page	7,350,577.64	11,215,226.08
Janatha Inexpo Enterprises	20,187.90	36,952.08
R.M.T.G.G.Rathnayake	2,175.00	5,220.00
Lahiru Stores	8,640.00	9,480.00
Peart Pharma & Logistics Pvt Ltd	35,519.99	50,400.14
Shaveen Agencies	15,718.00	22,726.96
W.J.Distributors	-	25,116.00
South Asia Holdings Pvt Ltd	150,588.70	126,482.10
Wijayatunga Distributors	17,023.50	106,335.00
Kitchen Commission	-	2,262.71
Maria Farm Shop	6,080.00	149,415.00
S.H.M.Ishak	1,130.00	1,230.00
Brookside Pvt Ltd	1,344.00	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
A.D.P.C Karunarathna	22,500.00	-
A & A Marketers	87,960.50	-
SUNREX	55,048.00	-
HTJT Holdings	39,760.00	-
Lakshani Enterprises	32,400.00	-
A & A Marketers	42,108.75	-
KSD Interfrut	16,000.00	-
NM Premachandra	1,510.00	-
M.M.M Farm	26,850.00	-
Hansaka Distributors	212,810.79	-
East - West Marketing	-	381,887.00
	8,145,932.77	12,556,860.09



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2020

NOTE 10 - ACCRUED EXPENSES

	31.12.2020	31.12.2019
	Rs. Cts.	Rs. Cts.
Audit Fees	266,000.00	219,500.00
Payable to Kandy Mess		
Nuwaraeliya Mess	1,001,105.00	1,459,895.50
Kandy Mess	1,229,289.00	1,684,168.00
Wellawaththa Mess	3,461,901.00	3,599,730.50
Ampara	320,470.00	791,552.50
Kataragama	-	254,937.50
Fort	3,703,866.00	2,451,990.00
Kilinochchi	2,800.00	2,800.00
Retired Members	37,838.81	37,838.81
Electricity	54,196.68	165,318.64
Telephone & Internet	44,640.79	30,651.55
Newspapers & Stationery	1,450.00	909.00
Maintenance Expenses Payable	-	3,517.00
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	103,195.70
D.K.S.Technology Holdings - Accounting System	-	280,000.00
Water	60.00	7,120.68
Duty Transport Payable	-	1,000.00
EPF	5,400.00	8,100.00
ETF	810.00	1,215.00
Television Charges	18,504.17	19,508.75
	<u>10,329,034.28</u>	<u>11,200,456.26</u>

