

Financial Statements

of

SRI LANKA POLICE INSPECTORS' MESS

For the year

2021

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

**Tel : 2854614, 2809650 & 2822940
Fax : 2820112
E-mail : dsandco@sltnet.lk**

SRI LANKA POLICE INSPECTORS' MESS

Financial Statements -2021

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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 2021, 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 2021, 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 2021, 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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SRI LANKA POLICE INSPECTORS' MESS - BAMBALAPITIYA D.S. FONSEKA ROAD, COLOMBO 05.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	Notes	2021	2020
Members Subscriptions		4,223,864.31	3,637,295.90
Other Income	01	-	160,544.52
		<u>4,223,864.31</u>	<u>3,797,840.42</u>
Less : Expenses			
Commission to Clerks (H.O)		242,284.77	245,757.69
Repairs & Maintenance of Equipment		45,646.07	1,655.00
Depreciation		982,831.59	979,859.92
Telephone & Internet - SLT ,Mobitel		201,795.77	226,616.57
Water		-	182,365.52
Audit Fees		25,000.00	30,000.00
Bank Charges		3,840.00	5,640.00
Newspapers		17,220.00	9,070.00
Printing & Stationery		26,467.00	11,936.80
House Keeping Expenses		380.00	-
Surcharge		3,402.00	850.50
Petty Cash Expenses		18,550.00	12,999.50
Travelling Expenses		2,000.00	450.00
		<u>1,569,417.20</u>	<u>1,707,201.50</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>2,654,447.11</u>	<u>2,090,638.92</u>



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

BALANCE SHEET

As at

ASSETS

Non Current Assets

	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Property, Plant & Equipment	02	5,154,011.93	6,136,843.51
Work In Progress - Anuradhapura Mess		2,142,953.00	947,250.00
Work In Progress - Trincomalee Mess		645,600.00	-
		<u>7,942,564.93</u>	<u>7,084,093.51</u>

Current Assets

Trade & Other Receivables	03	11,259,207.47	9,407,198.22
Cash & Cash Equivalents	04	2,616,553.48	820,015.23
		<u>13,875,760.95</u>	<u>10,227,213.45</u>

Total Assets

<u>21,818,325.88</u>	<u>17,311,306.96</u>
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FUNDS AND LIABILITIES

Accumulated Fund B/F

	7,317,988.93	12,895,838.90
Less: Current Account Transferred to Habaraduwa Mess	-	(435,443.22)
Less: Funds Transferred to Habaraduwa Mess	(800,000.00)	(1,847,275.00)
Less: Fixed Deposits Transferred to Habaraduwa Mess - 9287	-	(1,568,078.11)
Less: Fixed Deposits Transferred to Mess Account - 9039	-	(225,000.00)
Less: Work In Progress Transferred to Habaraduwa Mess	(50,000.00)	(3,592,692.56)
Less: Membership Fund Transferred to Police Inspectors' Association	(598,800.00)	-
Add: Excess of Income Over Expenditure for the year	2,654,447.11	2,090,638.92
	<u>8,523,636.04</u>	<u>7,317,988.93</u>

Long Term Liabilities

Loan Payable to Police Inspectors' Association	2,000,000.00	-
	<u>2,000,000.00</u>	<u>-</u>

Current Liabilities

Trade & Other Payables	05	11,294,689.84	9,993,318.03
		<u>11,294,689.84</u>	<u>9,993,318.03</u>

Total Funds & Liabilities


<u>21,818,325.88</u>	<u>17,311,306.96</u>
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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




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022

Dayananda Samarawickrema & Co.,

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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 2021.

	2021	2020
	Rs. Cts.	Rs. Cts.
Balance as at 01.01.2021		
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	-
	820,015.23	303,321.09
Add: Receipts		
Sales	-	-
Credit Sales Received from Trade Debtors	32,368,387.03	38,585,697.89
Members Subscriptions	4,044,092.84	3,296,163.91
Other Income	-	160,544.52
Fixed Deposit Redemptions	-	1,407,580.65
EPF / ETF Received from Police Mess	133,515.00	180,090.00
Loan Installment from Habaraduwa Mess	85,000.00	-
Loan Granted by Police Inspectors' Association	2,000,000.00	-
	38,630,994.87	43,630,076.97
Less : Payments		
Payments for Creditors	32,321,822.00	36,931,068.00
Acquisition of Property, Plant and Equipment	-	384,330.00
Audit Fees	-	30,000.00
E.P.F.	210,600.00	186,300.00
E.T.F.	26,730.00	32,400.00
Repairs & Maintenance of Equipment	45,646.07	1,655.00
Telephone - SLT	212,568.27	201,271.18
Water	-	182,365.52
Bank Charges	3,840.00	5,640.00
Newspapers	15,750.00	9,070.00
Printing & Stationery	26,467.00	11,936.80
Fund Transfer to Habaraduwa Mess	506,598.28	-
Membership Fund Transfer to Police Inspectors' Association	598,800.00	-
Loan Granted to Katharagama Mess	150,000.00	-
Fund Transfer to Habaraduwa	850,000.00	3,640,353.11
Temporary Loan	-	100,000.00
Surcharge	3,402.00	850.50
Fund Transfer to Anuradhapura Mess	1,195,703.00	947,250.00
Fund Transfer to Trincomalee Mess	645,600.00	-
Petty Cash Expenses	18,550.00	12,999.50
Traveling Expenses	2,000.00	450.00
House Keeping Expenses	380.00	-
Bank Transfer to Habaraduwa Mess	-	435,443.22
	36,834,456.62	43,113,382.83
Balance C/F (Note - A)	2,616,553.48	820,015.23
Note - A : Cash & Cash Equivalents		
	As at	As at
	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Cash at Bank		
People's Bank, Thimbirigasyaya C/A No. 086100191190959	2,614,379.98	809,824.14
Saving Account BOC A/C No. 81862944	-	1,431.59
Petty Cash	2,173.50	8,759.50
	2,616,553.48	820,015.23



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - OTHER INCOME

	2021	2020
	Rs. Cts.	Rs. Cts.
Interest Income on Fixed Deposits	-	160,497.46
Saving Interest Income	-	47.06
	<u>-</u>	<u>160,544.52</u>

NOTE 03 - TRADE & OTHER RECEIVABLES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Credit Sales Receivables from Members	5,335,148.88	4,455,494.61
Subscriptions Receivable from Members	271,441.00	287,784.30
VOP Receivable	462,456.00	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	1,911,682.62
Loan Receivable from Habaraduwa Mess	421,598.28	-
Loan Receivable from Katharagama Mess	150,000.00	-
EPF/ETF Receivable from Messes	114,885.00	38,610.00
Festival Advances	33,200.00	33,200.00
	<u>11,259,207.47</u>	<u>9,407,198.22</u>

NOTE 04 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
People's Bank, Thimbirigasyaya C/A No. 086100191190959	2,614,379.98	809,824.14
Saving Account - 81862944	-	1,431.59
Petty Cash	2,173.50	8,759.50
	<u>2,616,553.48</u>	<u>820,015.23</u>

NOTE 05 - TRADE & OTHER PAYABLES

	Rs. Cts.	Rs. Cts.
Audit Fees	55,000.00	30,000.00
Payable to		
Nuwaraeliya Mess	647,485.00	1,001,105.00
Kandy Mess	2,473,550.00	1,229,289.00
Wellawaththa Mess	3,011,530.00	3,461,901.00
Ampara Mess	825,141.00	320,470.00
Fort Mess	3,701,475.00	3,703,866.00
Kilinochchi Mess	2,800.00	2,800.00
Retired Members	37,838.81	37,838.81
EPF/ETF Payable	18,630.00	-
Other Payables	103,195.70	103,195.70
Commission Payable to Café (Cook Allowance)	67,455.63	67,455.63
Payable to Members	334,545.81	10,051.50
News Paper Bill Payable	1,470.00	-
Telephone & Internet Payable - SLT ,Mobitel	14,572.89	25,345.39
	<u>11,294,689.84</u>	<u>9,993,318.03</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

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 01.01.2021	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
Additions during the Year	-	-	-	-	-	-	-	-
Cost as at 31.12.2021	<u>9,104,330.87</u>	<u>129,306.00</u>	<u>95,000.00</u>	<u>15,249.00</u>	<u>441,630.00</u>	<u>7,500.00</u>	<u>35,300.00</u>	<u>9,828,315.87</u>
Acc.Dep as at 01.01.2021	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
Charge for the Year	910,433.09	12,930.60	9,500.00	1,524.90	44,163.00	750.00	3,530.00	982,831.59
Acc.Dep as at 31.12.2021	<u>4,449,407.61</u>	<u>41,522.40</u>	<u>38,000.00</u>	<u>6,099.60</u>	<u>128,911.00</u>	<u>3,000.00</u>	<u>7,363.33</u>	<u>4,674,303.94</u>
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
Carrying Value as at 31.12.2021	<u>4,654,923.26</u>	<u>87,783.60</u>	<u>57,000.00</u>	<u>9,149.40</u>	<u>312,719.00</u>	<u>4,500.00</u>	<u>27,936.67</u>	<u>5,154,011.93</u>



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

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess - Wellawatta** as at 31st December 2021, 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 2021, 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 2021, 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)



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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 2021.

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
Income			
Gross Profit - Bar	01	824,512.55	1,015,657.18
Gross Profit - Restaurant	02	1,180,881.85	938,649.73
Other Income	03	4,500.00	6,950.00
Interest Income	04	10,818.66	45,947.88
Mess Night Profit/(Loss)		-	(806,945.63)
		<u>2,020,713.06</u>	<u>1,200,259.16</u>
Less: Expenses			
Electricity		200,483.54	273,443.31
Audit Fees		33,000.00	35,000.00
Telephone Charges		44,583.01	43,480.84
Cleaning Items		132,885.00	178,425.00
Building Maintenance		93,179.00	194,568.50
Bank Charges		7,500.00	3,000.00
Depreciation		527,698.95	527,698.95
Withdrawals & Stock Damaged		17,620.32	287,906.72
Salaries		290,000.00	214,961.84
News papers		20,150.00	16,370.00
Transport		9,320.00	31,045.00
Printing & Stationery		7,030.00	4,993.75
Food & Beverages		51,973.75	24,905.00
Welfare		-	10,000.00
Gratuity Expenses		-	40,000.00
Quarantine Related Expenses		49,785.00	-
		<u>1,485,208.57</u>	<u>1,885,798.91</u>
Excess / (Deficit) of Expenditure over Income		<u>535,504.49</u>	<u>(685,539.75)</u>



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

BALANCE SHEET

As at	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	1,307,195.78	1,834,894.73
		<u>1,307,195.78</u>	<u>1,834,894.73</u>
Current Assets			
Inventory	06	4,271,851.19	3,202,908.34
Credit Sales Receivable from Bambalapitiya Mess		3,011,530.00	3,461,901.00
Cash & Cash Equivalents	07	2,063,358.65	1,952,495.72
		<u>9,346,739.84</u>	<u>8,617,305.06</u>
Total Assets		<u>10,653,935.62</u>	<u>10,452,199.79</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		7,217,426.46	10,161,234.44
Excess / (Deficit) of Expenditure over Income		535,504.49	(685,539.75)
Less : Fund Transfers		-	(2,258,268.23)
Accumulated Fund C/F		<u>7,752,930.95</u>	<u>7,217,426.46</u>
Current Liabilities			
Trade Creditors	08	2,785,719.59	3,157,757.24
Accrued Expenses	09	115,285.08	77,016.09
		<u>2,901,004.67</u>	<u>3,234,773.33</u>
Total Funds & Liabilities		<u>10,653,935.62</u>	<u>10,452,199.78</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

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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 2021

Opening Balances

Current A/C - BOC Wellawatta 984428
Savings Accounts - BOC 9327053
People's Bank A/C No 145200190011269
Cash in Hand- Barmen
Cash in Hand
Petty Cash

2021	2020
Rs. Cts.	Rs. Cts.
1,571,527.97	(580,795.86)
353,770.55	341,061.20
-	-
24,269.00	146,402.00
1,000.00	1,000.00
1,928.20	1,856.72
1,952,495.72	(90,475.94)

Add: Receipts

Sales
Booking Income
Interest Income - Savings Account
Sundry Income
Ticket Sale Income
Fixed Deposits Withdrawals
Fund Transfers Received

16,298,184.80	22,629,689.00
4,500.00	6,500.00
10,760.11	12,780.83
-	450.00
-	18,300.00
-	2,258,268.23
-	-
16,313,444.91	24,925,988.06

Less: Payments

Electricity
Acquisition of Fixed Assets
Purchase of Foods & Liquor
Telephone Charges
Photocopy, Printing, Stationery & News Papers
Building Maintenance
Bank Charges
Audit Fees
News Papers
Cleaning Items
Salaries
EPF
ETF
Transport
Gratuity
Welfare
Fund Transfer to Bambalapitiya Mess
Food & Beverages
Mess Night Expenses
Ticket Printing
Food & Beverage
Sound and DJ
Travelling & Transport
Decorations
Repairing Expense

189,429.85	304,185.15
-	115,220.00
15,380,286.67	19,054,647.80
44,157.71	46,290.38
7,030.00	4,993.75
93,179.00	194,568.50
7,500.00	3,000.00
-	35,000.00
16,620.00	14,860.00
113,085.00	171,425.00
290,000.00	214,961.84
-	2,700.00
-	405.00
9,320.00	31,045.00
-	40,000.00
-	10,000.00
-	2,258,268.23
51,973.75	24,905.00
-	8,424.00
-	147,923.75
-	25,000.00
-	200.00
-	107,155.00
-	67,838.00
16,202,581.98	22,883,016.40

Closing Balances (Note A)

2,063,358.65	1,952,495.72
--------------	--------------

Note A - Closing Balances

Current A/C - BOC Wellawatta 984428
Savings Accounts - BOC 9327053
Cash in Hand- Barmen
Cash in Hand
Petty Cash



As at	As at
31.12.2020	31.12.2020
Rs. Cts.	Rs. Cts.
1,697,827.99	1,571,527.97
364,530.66	353,770.55
-	24,269.00
1,000.00	1,000.00
-	1,928.20
2,063,358.65	1,952,495.72

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021.**

NOTE 01 - GROSS PROFIT - BAR

	2021 Rs. Cts.	2020 Rs. Cts.
Sales	10,935,881.00	15,410,216.00
Less: Cost of Sales		
Opening Stock as at 01.01.2021	2,473,176.45	5,567,477.00
Add: Purchases	11,141,880.03	11,516,053.96
	13,615,056.48	17,083,530.96
Less : Withdrawals & Stock Damaged	(11,325.32)	(84,200.93)
: Withdrawals For Mess Night	-	(131,594.76)
	13,603,731.16	16,867,735.27
Less: Closing Stock as at 31.12.2021	(3,492,362.71)	(2,473,176.45)
	10,111,368.45	14,394,558.82
Gross Profit	824,512.55	1,015,657.18

NOTE 02 - GROSS PROFIT- RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	4,939,931.87	6,076,340.00
Less: Cost of Sales		
Opening stock as at 01.01.2021	729,731.89	392,772.98
Add: Purchases	3,815,101.61	6,015,465.09
	4,544,833.50	6,408,238.07
Less : Withdrawals & Stock Damaged	(6,295.00)	(203,705.79)
: Withdrawals For Mess Night	-	(337,110.12)
	4,538,538.50	5,867,422.16
Less: Closing stock as at 31.12.2021	(779,488.48)	(729,731.89)
	3,759,050.02	5,137,690.27
Gross Profit	1,180,881.85	938,649.73

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Sundry Income	-	450.00
Booking Charges	4,500.00	6,500.00
	4,500.00	6,950.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	10,818.66	12,780.83
Treasury Bill Interest	-	33,167.05
	10,818.66	45,947.88



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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

As at	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Cost		
Balance as at 01.01.2021	5,276,989.49	5,161,769.49
Additions during the year	-	115,220.00
Balance as at 31.12.2021	<u>5,276,989.49</u>	<u>5,276,989.49</u>
Less: Provision for Depreciation		
Balance as at 01.01.2021	3,442,094.77	2,914,395.82
Depreciation for the year	527,698.95	527,698.95
Balance as at 31.12.2021	<u>3,969,793.71</u>	<u>3,442,094.77</u>
Written Down Value as at 31.12.2021	<u>1,307,195.78</u>	<u>1,834,894.73</u>

NOTE 06 - INVENTORY

	Rs. Cts.	Rs. Cts.
Bar Stock	3,492,362.71	2,473,176.45
Restaurant Stock	779,488.48	729,731.89
	<u>4,271,851.19</u>	<u>3,202,908.34</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current A/C No- 984428 - BOC Wellawatta	1,697,827.99	1,571,527.97
Savings Accounts - No-9327053- BOC	364,530.66	353,770.55
Cash in Hand- Barmen	-	24,269.00
Cash in Hand	1,000.00	1,000.00
Petty Cash	-	1,928.20
	<u>2,063,358.65</u>	<u>1,952,495.72</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 08 - TRADE CREDITORS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Rockland Distributors	245,328.00	402,113.40
Rajatha Distributors (Pvt) Ltd	41,016.00	-
N. Jayantha Cooray	174,692.50	-
Crescent Colombo South Distributors	141,673.50	-
K.N.S. Marketing	26,800.00	7,000.00
Arunadisi	256,916.80	396,474.64
Colombo Egg Centre	43,050.00	15,600.00
R.M.S.L. Jayasekare	56,513.00	88,600.00
Wickramarathne International Trading (Pvt) Ltd	11,890.80	-
Lanka Canaries	9,006.03	29,740.70
IDL	665,469.00	1,353,866.76
S.D.P.D. Karunarathne	54,000.00	22,500.00
East West Foods (Pvt) Limited	-	254,735.00
Asir Food Products	5,600.00	-
Delmon Trading	533,102.88	216,727.20
Hela Rasa Pala	221,437.32	174,154.00
Other Creditors	-	8,134.79
Gunasekara Distributors	53,320.00	-
Beston Products	22,350.00	19,800.00
Ruwinda Enterprises	11,025.00	-
Naleer	25,234.26	16,716.00
Thimal Enterprises	87,987.00	14,910.00
Sunil Traders	-	11,400.00
Nelna Farm	94,267.50	33,266.00
Lakshani Enterprises	-	32,400.00
A & A Marketers	-	42,108.75
KSD Interfrut	-	16,000.00
NM Premachandra	5,040.00	1,510.00
	2,785,719.59	3,157,757.24

NOTE 09 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	68,000.00	35,000.00
Electricity	35,820.24	24,766.55
Telephone	11,464.84	11,039.54
EPF	-	5,400.00
ETF	-	810.00
	115,285.08	77,016.09



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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M.G.K. Ravindra ACA, ACMA

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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 2021, 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 2021, 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 2021, 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

Partners

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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 2021.

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
Income			
Gross Profit - Bar	01	496,134.89	568,896.59
Gross Profit - Restaurant	02	283,918.34	1,180,487.37
Interest Income		604.05	768.08
		<u>780,657.28</u>	<u>1,750,152.04</u>
Less: Expenses			
Electricity		110,527.54	185,489.86
Audit Fees		29,500.00	29,500.00
Telephone & Internet Charges		16,592.33	22,154.82
Photocopy, Printing, Stationery & News Papers		37,614.00	57,780.00
Cleaning Items		332,555.00	307,135.00
Maintenance Expenses		202,321.50	113,341.50
Bank Charges		4,050.00	3,240.00
Depreciation		532,139.26	514,152.96
Donation		-	53,965.00
Salaries & Wages		355,400.00	359,617.77
ETF		4,860.00	6,075.00
EPF		19,440.00	24,300.00
Transport Expenses		9,310.00	36,266.00
Entertainment Expenses		25,706.54	-
Kitchen Equipment and Tools Expenses		15,350.00	-
Retirement Contribution		-	10,000.00
Electrical Equipment Maintenance		31,865.00	-
Dialog Television Bill		15,511.87	17,788.13
Vehicle & Bike Maintenance		-	710.00
Welfare		19,250.00	-
Independent day Expenses		-	75,480.00
Rent Cost for Assets Items		-	13,250.00
Food & Beverage		32,100.00	40,340.60
Office Expenses		-	68,019.00
		<u>1,794,093.04</u>	<u>1,938,605.64</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(1,013,435.76)</u>	<u>(188,453.60)</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	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	03	3,458,176.28	3,860,315.54
		<u>3,458,176.28</u>	<u>3,860,315.54</u>
Current Assets			
Inventory	04	3,971,711.21	2,527,087.29
Credit Sales Income (from Bambalapitiya Police Mess)		3,701,475.00	3,703,866.00
Cash & Cash Equivalents	05	8,596.09	512,247.80
		<u>7,681,782.30</u>	<u>6,743,201.09</u>
Total Assets		<u>11,139,958.58</u>	<u>10,603,516.63</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		8,365,970.95	8,554,424.55
Less: Excess of Income Over Expenditure		(1,013,435.76)	(188,453.60)
Accumulated Fund C/F		<u>7,352,535.19</u>	<u>8,365,970.95</u>
Current Liabilities			
Trade Creditors	06	3,712,614.03	2,194,347.05
Accrued Expenses	07	74,809.36	43,198.63
		<u>3,787,423.39</u>	<u>2,237,545.68</u>
Total Funds & Liabilities		<u>11,139,958.58</u>	<u>10,603,516.63</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.,

CHARTERED ACCOUNTANTS

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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 2021

Opening Balances as at 01.01.2021

	2021 Rs. Cts.	2020 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	36,509.41	109,232.00
Cash in Hand	58,792.00	19,795.30
	512,247.80	363,580.36

Add: Receipts

Cash Sales	20,685,532.00	27,330,630.00
Interest Income - Savings Account	604.05	768.08
	20,686,136.05	27,331,398.08

Less: Payments

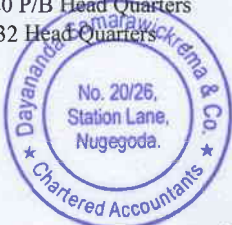
Electricity	143,781.01	195,846.62
Purchase of Foods & Liquor	19,825,134.71	25,776,764.15
Telephone & Internet Charges	20,900.00	23,100.00
Photocopy, Printing, Stationery & News Papers	23,504.00	127,679.60
Cleaning Items	297,105.00	307,135.00
Maintenance	202,321.50	113,341.50
Bank Charges	4,050.00	3,240.00
Salaries	353,000.00	359,617.77
Wages	2,400.00	-
ETF	4,860.00	6,075.00
EPF	19,440.00	24,300.00
Transport	9,310.00	36,266.00
Entertainment & Treatment	25,706.54	-
Kitchen Equipment & Tools Expenses	15,350.00	-
Donation	-	53,965.00
Retirement Benefit	-	10,000.00
Audit Fees	-	29,500.00
Welfare	19,250.00	-
Electrical Equipment maintenance	31,865.00	-
Dialog Bills	15,600.00	17,700.00
Vehicle, Bike Maintenance	-	710.00
Independent day Expenses	-	75,480.00
News Paper Cost	13,280.00	8,760.00
Equipment Rental	-	13,250.00
Postage	830.00	-
Food & Beverage	32,100.00	-
Assets Purchased	130,000.00	-
	21,189,787.76	27,182,730.64

Closing Balances (Note A)

	8,596.09	512,247.80
--	-----------------	-------------------

Note A - Closing Balances

	As at 31.12.2021 Rs. Cts.	As at 31.12.2020 Rs. Cts.
Current Account - 204100180011420 P/B Head Quarters	(7,488.72)	402,490.12
Savings Accounts - 204200110010932 Head Quarters	3,725.84	14,456.27
Cash in Hand	12,358.97	36,509.41
Cash in Transit	-	58,792.00
	8,596.09	512,247.80



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT - BAR

	2021 Rs. Cts.	2020 Rs. Cts.
Sales	14,209,256.00	18,311,046.00
Less: Cost of Sales		
Opening Stock as at 01.01.2021	2,206,351.47	3,881,380.31
Add: Purchases	15,041,880.52	16,067,120.57
	17,248,231.99	19,948,500.88
Less: Closing Stock as at 31.12.2021	(3,535,110.88)	(2,206,351.47)
	13,713,121.11	17,742,149.41
Gross Profit	496,134.89	568,896.59

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	6,473,885.00	8,192,268.00
Less: Cost of Sales		
Opening Stock as at 01.01.2021	320,735.82	356,528.00
Add: Purchases	6,305,831.17	6,975,988.45
	6,626,566.99	7,332,516.45
Less: Closing Stock as at 31.12.2021	(436,600.33)	(320,735.82)
	6,189,966.66	7,011,780.63
Gross Profit	283,918.34	1,180,487.37

NOTE 04 - INVENTORY

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Bar Stock	3,535,110.88	2,206,351.47
Restaurant Stock	436,600.33	320,735.82
	3,971,711.21	2,527,087.29

NOTE 05 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current Account - 204100180011420 P/B Head Quarters	(7,488.72)	402,490.12
Savings Accounts - 204200110010932 Head Quarters	3,725.84	14,456.27
Cash in Hand	12,358.97	36,509.41
Cash in Transit	-	58,792.00
	8,596.09	512,247.80



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

	Cost as at 01.01.2021		Additions		Cost as at 31.12.2021		Acc.Dep as at 01.01.2021		Depreciation		Acc.Dep as at 31.12.2021		WDV as at 31.12.2021		WDV as at 31.12.2020	
	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	-	1,058,991.14	-	411,641.27	-	1,470,632.41	-	2,645,780.25	-	3,057,421.51	-
Electrical Equipment & Tools	10%	687,197.95	130,000.00	-	817,197.95	-	179,414.12	-	86,706.10	-	266,120.22	-	551,077.73	-	507,783.83	-
Printing Machine	10%	43,900.00	-	-	43,900.00	-	8,780.00	-	4,390.00	-	13,170.00	-	30,730.00	-	35,120.00	-
Washing Machine	10%	46,269.00	-	-	46,269.00	-	9,253.80	-	4,626.90	-	13,880.70	-	32,388.30	-	37,015.20	-
Computer Systems	10%	247,750.00	-	-	247,750.00	-	24,775.00	-	24,775.00	-	49,550.00	-	198,200.00	-	222,975.00	-
		5,141,529.60	130,000.00	-	5,271,529.60	-	1,281,214.06	-	532,139.26	-	1,813,353.32	-	3,458,176.28	-	3,860,315.54	-



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 06 - TRADE CREDITORS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Rockland Distributors	934,590.24	104,298.00
Biraha Farms PLC	135,125.00	37,050.00
K.N.S. Marketing	35,450.00	29,700.00
Arunadisi	239,543.60	294,359.92
Colombo Egg Centre	56,300.00	32,550.00
R.M.S.L. Jayasekare	92,139.00	59,486.00
Lanka Canaries	28,708.78	26,825.15
IDL	1,127,752.32	-
East West Foods (Pvt) Limited	67,500.00	62,328.00
Asir Food Products	3,150.00	31,640.00
Delmon Trading	-	95,752.80
Hela Rasa Pala	57,370.00	-
Beston Products	19,450.00	9,900.00
MRS Associates	-	36,304.32
NAS Ceylon Beverages	-	109,367.98
Gills Foods Products	51,850.15	44,449.78
ST Foods Distributors (Pvt) Ltd.	-	3,024.00
High Marketing	-	40,634.88
Nelna Farms	-	50,547.00
N.Jayantha Cooray	117,690.00	92,368.00
Ruwinda Enterprises	29,736.00	31,752.00
International Distillers	-	796,740.72
A.D.P.C Karunarathna	-	22,500.00
A & A Marketers	-	87,960.50
SUNREX	73,153.00	55,048.00
HTJT Holdings	-	39,760.00
Lion Brewery PLC (Victory Stores)	219,378.50	-
Dhammika Cold (Pvt) Ltd	44,964.00	-
Wickramaratne International (Pvt) Ltd	8,683.20	-
Sri Vasavi (Pvt) Ltd	61,388.40	-
Tasty (Pvt) Ltd	69,250.00	-
Crescent Colombo South Distributers	141,841.84	-
Thimal Enterprises (Pvt) Ltd	74,700.00	-
Pacific Beverage Lanka (Pvt) Ltd	22,900.00	-
	3,712,614.03	2,194,347.05

NOTE 07 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	59,000.00	29,500.00
Electricity	15,809.36	9,302.83
Telephone & Internet	-	4,307.67
Dialog Television Payable	-	88.13
	74,809.36	43,198.63



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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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 2021, 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 2021, 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 2021, 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 2021.

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
Gross Profit			
Bar	01	708,632.07	445,103.65
Restaurant	02	27,058.42	16,584.49
Rooms Income	03	201,500.00	503,100.00
Other Income	04	423.82	569.67
		<u>937,614.31</u>	<u>965,357.81</u>
Less: Administration Expenses			
Audit Fees		27,500.00	29,500.00
Television Charges		95,582.78	86,820.39
Electricity Charges		117,346.69	149,407.86
Telephone Charges		17,784.22	13,764.75
News Paper Expenses		-	9,810.00
Water Charges		3,965.00	17,121.45
Labour Charges		551,500.00	729,000.00
Cleaning Expenses		56,866.00	62,350.00
Kitchen Commissions		-	35,270.70
Repair & Maintenance Expenses		144,922.00	475,774.00
EPF		38,880.00	38,880.00
ETF		9,720.00	9,720.00
Travelling Expenses		150.00	37,500.00
Bank Charges		4,860.00	3,956.00
Depreciation		60,979.40	59,774.53
Funeral Allowances		6,000.00	9,000.00
Printing & Stationary		8,290.00	26,459.89
Welfare Expenses		1,432.00	-
Annual Trip Allowances		-	10,000.00
		<u>1,145,778.09</u>	<u>1,804,109.57</u>
Excess / (Deficit) of Income over Expenditure		<u>(208,163.78)</u>	<u>(838,751.76)</u>



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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

BALANCE SHEET

As at	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	433,059.18	494,038.58
Current Assets			
Inventories	06	1,506,722.83	1,554,828.55
Credit Sale Receivable from Bambalapitiya Mess		2,473,550.00	1,229,289.00
Cash & Cash Equivalents	07	(215,528.03)	879,181.40
		<u>3,764,744.80</u>	<u>3,663,298.95</u>
Total Assets		<u><u>4,197,803.98</u></u>	<u><u>4,157,337.53</u></u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		3,357,770.98	4,196,522.74
Less: Deficit of Income Over Expenditure		(208,163.78)	(838,751.76)
Accumulated Balance C/F		<u>3,149,607.20</u>	<u>3,357,770.98</u>
Current Liabilities			
Trade & Other Payables	08	1,048,196.77	799,566.54
		<u>1,048,196.77</u>	<u>799,566.54</u>
Total Funds & Liabilities		<u><u>4,197,803.97</u></u>	<u><u>4,157,337.52</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- Kandy by


.....
President

Police Inspectors' Mess

11th April 2022




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
Balance as at 01.01.2020		
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	80,005.58	1,238,400.85
Cash at Bank - PB - 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	-
Cash in Hand	79,396.50	-
	<u>879,181.40</u>	<u>1,245,730.23</u>
Add: Receipts		
Cash Sales	9,424,123.00	11,322,343.00
Room Income	183,000.00	503,100.00
Other Income & Interest Income	423.82	569.67
Last Year Deposits	1,229,289.00	1,955,966.00
	<u>10,836,835.82</u>	<u>13,781,978.67</u>
Less : Payments		
Purchases		
Restaurant	3,751,127.18	4,020,490.31
Bar	6,396,924.76	6,660,053.79
Creditor Payments	770,066.54	1,663,762.85
Television Charges	78,859.90	87,186.38
Electricity Charges	103,708.04	159,661.79
Telephone Charges	15,423.83	17,626.19
News Paper Expenses	-	9,910.00
Water Charges	3,965.00	16,660.89
Labor Charges	521,980.00	700,680.00
Cleaning Expenses	49,316.00	62,350.00
Kitchen Commissions	-	33,450.41
Assets Acquisitions	-	49,985.00
Repair & Maintenance Expenses	144,922.00	475,774.00
EPF	64,800.00	64,800.00
ETF	9,720.00	9,720.00
Printing & Stationery	8,290.00	26,459.89
Travelling Expenses	150.00	37,500.00
Audit Fee	-	29,500.00
Bank Charges	4,860.00	3,956.00
Annual Trip Allowance	-	10,000.00
Funeral Allowance	6,000.00	9,000.00
Welfare Expenses	1,432.00	-
	<u>11,931,545.25</u>	<u>14,148,527.50</u>
Balance C/F (Note - A)	<u>(215,528.03)</u>	<u>879,181.40</u>

Note A

Cash at Bank

Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy
Cash In Hand - Bar man
Cash in Hand

31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
-	80,005.58
(357,325.67)	681,999.27
6,869.87	6,446.05
31,334.00	31,334.00
103,593.77	79,396.50
<u>(215,528.03)</u>	<u>879,181.40</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT - BAR

	2021	2020
	Rs. Cts.	Rs. Cts.
Sales	7,729,883.00	8,302,972.00
Less: Cost of sales		
Opening Stock as at 01.01.2021	1,398,401.55	2,010,042.36
Add : Purchases	6,976,226.96	7,246,227.54
	8,374,628.51	9,256,269.90
Less : Closing Stock as at 31.12.2021	(1,353,377.58)	(1,398,401.55)
	7,021,250.93	7,857,868.35
Gross Profit	708,632.07	445,103.65

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	4,140,696.42	4,248,660.00
Less: Cost of sales		
Opening Stock as at 01.01.2021	156,427.00	214,546.70
Add: Purchases	4,110,556.25	4,173,955.81
	4,266,983.25	4,388,502.51
Less: Closing Stock as at 31.12.2021	(153,345.25)	(156,427.00)
	4,113,638.00	4,232,075.51
Gross Profit	27,058.42	16,584.49

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Room Income	201,500.00	503,100.00
	201,500.00	503,100.00

NOTE 04 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Empty Can Sales	-	400.00
Saving Interest Income	423.82	169.67
	423.82	569.67

NOTE 06 - INVENTORY

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Bar	1,353,377.58	1,398,401.55
Kitchen	153,345.25	156,427.00
	1,506,722.83	1,554,828.55

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	-	80,005.58
Cash at Bank - PEOPLE'S - C/A - AC/No : 033-1-001-1-0112805 Kandy	(357,325.67)	681,999.27
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,869.87	6,446.05
Cash in Hand - Bar man	31,334.00	31,334.00
Cash in Hand	103,593.77	79,396.50
	(215,528.03)	879,181.40



SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rate	Cost as at 01.01.2021		Additions		Cost as at 31.12.2021		Acc.Dep as at 01.01.2021		Depreciation		Acc.Dep as at 31.12.2021		WDV as at 31.12.2021		WDV as at 31.12.2020	
		Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Equipment	10%	40,000.00		-		40,000.00		8,000.00		4,000.00		12,000.00		28,000.00		32,000.00	
Computer Equipment	10%	52,600.00		-		52,600.00		8,800.00		5,260.00		14,060.00		38,540.00		43,800.00	
Computer System	10%	193,365.00		-		193,365.00		38,673.00		19,336.50		58,009.50		135,355.50		154,692.00	
Water Pump Purchasing & Fixing	10%	282,444.00		-		282,444.00		56,488.80		28,244.40		84,733.20		197,710.80		225,955.20	
Computer Printer	10%	30,000.00		-		30,000.00		2,750.00		3,000.00		5,750.00		24,250.00		27,250.00	
Electrical Equipment	10%	11,385.00		-		11,385.00		1,043.63		1,138.50		2,182.13		9,202.88		10,341.38	
		609,794.00		-		609,794.00		115,755.43		60,979.40		176,734.83		433,059.18		494,038.58	



SRI LANKA POLICE INSPECTORS' MESS - KANDY
NO:14/3, SRI PUSHPADANA MAWATHA, BAHIRAWAKANDA, KANDY
NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 08 -TRADE & OTHER PAYABLES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	57,000.00	29,500.00
Maria Farm Shop	35,720.00	6,080.00
Brookside Pvt Ltd	-	1,344.00
Hillcountry Food Export & Distributors	18,145.00	-
Gamini & Brothers (Pvt) Ltd	163,204.80	-
Janatha Inexpo Enterprises	13,087.20	20,187.90
R.M.T.G.G.Rathnayake	-	2,175.00
Asiri Food Products (Pvt) Ltd	4,320.00	14,256.00
International Distilleries Pvt Ltd	-	231,823.56
Rockland Distilleries Pvt Ltd	115,717.20	125,157.60
Lahiru Stores	12,744.00	8,640.00
Peart Pharma & Logistics Pvt Ltd	-	35,519.99
Shaveen Agencies	-	15,718.00
East - West Foods	128,282.40	69,600.00
Liteol Detergent	7,550.00	-
South Asia Holdings Pvt Ltd	-	150,588.70
Nelna Farm	102,958.00	20,102.00
Wijayatunga Distributors	-	17,023.50
Kitchen Commission	-	-
Electricity Payable	13,638.65	9,354.25
Telephone Payable	2,360.39	-
PEO TV Payable	16,722.88	14,516.04
M.M.M Farm	-	26,850.00
S.H.M.Ishak	-	1,130.00
Sri Mass	12,075.00	-
W. L. T. S. Ariyawansha	14,191.20	-
Norfolk Foods (Pvt) Ltd	47,628.25	-
Galle Electrical Enterprises (Pvt) Ltd	10,470.00	-
Lion Brewery (Ceylon) PLC	261,821.80	-
S.M.C.C. Siriwardhana	3,600.00	-
Yasmin Distributors	6,960.00	-
	<u>1,048,196.77</u>	<u>799,566.54</u>



Dayananda Samarawickrema & Co.,

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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 2021, 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 2021, 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 2021, 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 - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
Gross Profit			
Bar	01	140,608.49	299,460.05
Restaurant	02	143,861.70	82,200.49
Rooms Income	03	309,000.00	861,000.00
Other Income	04	1,620.00	2,950.00
Interest Income		2,072.00	1,595.38
		597,162.19	1,247,205.92
Less : Administration Expenses			
Audit Fees		27,500.00	29,500.00
Depreciation		43,372.70	33,491.35
Electricity Charges		160,269.12	269,506.22
Telephone Charges		51,870.81	47,511.33
News Paper Expenses		10,470.00	14,370.00
Water Charges		50.00	12,889.18
Labor Charges		282,780.32	297,972.74
EPF		29,700.00	32,400.00
ETF		4,455.00	8,100.00
Repair & Maintenance Expenses		20,600.00	97,780.76
Garden Maintenance Expenses		-	3,700.00
Staff Welfare Expenses		-	28,308.14
Television Charges		37,516.80	47,896.80
Stationery & Postage Expenses		12,020.00	27,355.00
Travelling Expenses		-	28,241.00
Cleaning Expenses		18,350.00	71,656.00
Kitchen Commissions		-	32,899.03
Bank Charges		13,620.00	4,240.00
Internet Subscription		3,000.00	-
Annual Trip Expenses		-	10,000.00
Funeral Allowances		-	3,000.00
Cooking Charges		-	25,768.10
Drawings		-	16,725.00
		715,574.75	1,143,310.65
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		(118,412.56)	103,895.27



Dayananda Samarawickrema & Co.,

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

BALANCE SHEET

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	357,549.10	265,331.80
Current Assets			
Inventories	06	1,913,834.76	2,145,251.65
Trade and Other Receivables	07	647,485.00	1,001,105.00
Cash & Cash Equivalents	08	1,512,984.96	1,045,492.78
		<u>4,074,304.72</u>	<u>4,191,849.43</u>
Total Assets		<u>4,431,853.82</u>	<u>4,457,181.23</u>
FUNDS AND LIABILITIES			
General Reserves			
Accumulated Balance B/F		4,407,549.99	4,303,654.72
Excess / (Deficit) of Income over Expenditure		(118,412.56)	103,895.27
Accumulated Balance C/F		<u>4,289,137.43</u>	<u>4,407,549.99</u>
Current Liabilities			
Trade & Other Payables	09	142,716.39	49,631.24
		<u>142,716.39</u>	<u>49,631.24</u>
Total Funds & Liabilities		<u>4,431,853.82</u>	<u>4,457,181.23</u>

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


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
Balance as at 01.01.2021 (Note A)		
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	-
	1,045,492.78	1,195,020.73
Add: Receipts		
Cash Sales		
Restaurant	1,486,853.00	1,773,073.00
Bar	1,313,610.00	1,865,525.00
Room Rent	253,500.00	670,500.00
Other Income	1,620.00	2,950.00
Interest Income	2,072.00	1,595.38
Cash received from Bambalapitiya	1,537,885.00	1,955,093.00
	4,595,540.00	6,268,736.38
Less : Payments		
Purchases		
Kitchen	1,687,942.07	2,414,598.32
Bar	1,667,736.85	2,938,319.43
Acquisition of Fixed Assets	135,590.00	-
Telephone Charges	51,934.63	47,646.30
Cleaning Charges	18,350.00	80,496.00
News papers Charges	11,920.00	16,190.00
Television Charges	41,416.80	48,623.52
Labor Charges	282,780.32	297,972.74
Kitchen Commissions	-	32,899.03
Electricity Charges	146,872.15	296,544.55
Water Charges	110.00	12,898.18
Staff Welfare Expenses	-	1,135.00
Garden Maintenance Expenses	-	3,700.00
Travelling & Transport Expenses	-	28,241.00
Stationary	7,270.00	25,270.00
Bank Charges	13,620.00	4,240.00
Postage	4,750.00	2,085.00
Repairs & Maintenance Expenses	20,600.00	84,540.26
Audit Fee Expenses	-	29,500.00
EPF	29,700.00	35,100.00
ETF	4,455.00	5,265.00
Annual Trip Expense	-	10,000.00
Funeral Allowance	-	3,000.00
Subscription Charges	3,000.00	-
	4,128,047.82	6,418,264.33
Balance C/F (Note - A)	1,512,984.96	1,045,492.78
Note - A	31.12.2021	31.12.2020
Cash at Bank	Rs. Cts.	Rs. Cts.
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	12,343.01	24,343.01
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,149,129.50	841,002.91
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	176,155.86	174,083.86
Cash in Hand	175,356.59	6,063.00
	1,512,984.96	1,045,492.78



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - BAR INCOME

	Note	2021 Rs. Cts.	2020 Rs. Cts.
Sales			
Cash		1,313,610.00	1,773,073.00
Credit		773,020.00	867,443.00
		<u>2,086,630.00</u>	<u>2,640,516.00</u>
Less: Cost of Sales	01.1	1,946,021.51	2,341,055.95
Gross Profit		<u>140,608.49</u>	<u>299,460.05</u>

NOTE 01.1 - COST OF SALES - BAR

	2021 Rs. Cts.	2020 Rs. Cts.
Opening Stock as at 01.01.2021	1,973,267.58	1,519,119.36
Add : Purchase	1,667,736.85	2,795,204.17
	<u>3,641,004.43</u>	<u>4,314,323.53</u>
Less : Closing Stock as at 31.12.2021	(1,694,982.92)	(1,973,267.58)
Cost of Sales	<u>1,946,021.51</u>	<u>2,341,055.95</u>

NOTE 02 - RESTAURANT INCOME

	Note	2021 Rs. Cts.	2020 Rs. Cts.
Sales			
Cash		1,486,853.00	1,865,525.00
Credit		355,745.00	451,600.00
		<u>1,842,598.00</u>	<u>2,317,125.00</u>
Less: Cost of Sales	02.1	1,698,736.30	2,234,924.51
Gross Profit		<u>143,861.70</u>	<u>82,200.49</u>

NOTE 02.1 - COST OF SALES - RESTAURANT

	2021 Rs. Cts.	2020 Rs. Cts.
Opening Stock as at 01.01.2021	171,984.07	148,573.00
Add: Purchase	1,745,604.07	2,258,335.58
	<u>1,917,588.14</u>	<u>2,406,908.58</u>
Less : Closing Stock as at 31.12.2021	(218,851.84)	(171,984.07)
Cost of Sales	<u>1,698,736.30</u>	<u>2,234,924.51</u>

NOTE 03 - ROOM INCOME

	2021 Rs. Cts.	2020 Rs. Cts.
Cash Basis	253,500.00	670,500.00
Credit Basis	55,500.00	190,500.00
	<u>309,000.00</u>	<u>861,000.00</u>

NOTE 04 - OTHER INCOME

	2021 Rs. Cts.	2020 Rs. Cts.
Empty Can Sales	-	1,000.00
Breakage Income	1,620.00	1,950.00
	<u>1,620.00</u>	<u>2,950.00</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

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 01.01.2021	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	-	-	-	26,000.00	109,590.00	-	-	135,590.00
Cost as at 31.12.2021	14,700.00	11,290.00	10,400.00	35,200.00	291,140.00	6,360.00	101,413.50	470,503.50
Acc.Dep as at 01.01.2021	4,410.00	3,387.00	2,080.00	1,840.00	36,310.00	1,272.00	20,282.70	69,581.70
Charge for the Year	1,470.00	1,129.00	1,040.00	2,814.79	26,141.56	636.00	10,141.35	43,372.70
Acc.Dep as at 31.12.2021	5,880.00	4,516.00	3,120.00	4,654.79	62,451.56	1,908.00	30,424.05	112,954.40
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
Carrying Value as at 31.12.2021	8,820.00	6,774.00	7,280.00	30,545.21	228,688.44	4,452.00	70,989.45	357,549.10



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 06 -INVENTORIES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Kitchen	218,851.84	171,984.07
Bar	1,694,982.92	1,973,267.58
	<u>1,913,834.76</u>	<u>2,145,251.65</u>

NOTE 07 - TRADE & OTHER RECEIVABLE

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Receivable from Bambalapitiya Mess	647,485.00	1,001,105.00
	<u>647,485.00</u>	<u>1,001,105.00</u>

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	12,343.01	24,343.01
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,149,129.50	841,002.91
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	176,155.86	174,083.86
Cash in Hand	175,356.59	6,063.00
	<u>1,512,984.96</u>	<u>1,045,492.78</u>

NOTE 09 -TRADE & OTHER PAYABLES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	57,000.00	29,500.00
Water Payable	-	60.00
Telephone Payable	3,884.37	3,948.19
Electricity Payable	24,170.02	10,773.05
News Paper Payable	-	1,450.00
Television Charges	-	3,900.00
Nelna Farms (pvt) ltd	56,172.00	-
New Najimas	1,490.00	-
	<u>142,716.39</u>	<u>49,631.24</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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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 2021, 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 2021, 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 2021, 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 2021.

	Note	2021 Rs. Cts.	2020 Rs. Cts.
Gross Profits From			
Restaurant	01	(2,606.63)	70,847.38
Room Income	02	67,800.00	583,740.00
Other Income	03	1,690.14	23,252.21
		<u>66,883.51</u>	<u>677,839.59</u>
Less : Administration Expenses			
Television Charges		3,890.00	7,700.00
Labour Charges		268,158.00	651,439.99
EPF		16,540.08	21,600.00
ETF		4,135.02	6,480.00
Internet Charges		3,805.00	2,700.00
Repair & Maintenance Expenses		35,413.50	158,916.10
House Keeping Expenses		78,300.00	64,294.00
Staff Welfare Expenses		-	72,144.50
Newspapers, Printing & Stationery Expenses		3,973.00	20,416.00
Death Donations		-	3,000.00
Bank Charges		810.00	-
Audit Fees		25,500.00	26,500.00
Duty Transport Charges		-	77,900.00
Depreciation		27,883.82	27,883.82
Travelling & Transport Expenses		2,521.00	1,421.00
Cleaning Expenses		50,030.00	-
Postage		855.00	-
Wages		1,300.00	-
Damage Expense		-	7,775.82
		<u>523,114.42</u>	<u>1,150,171.23</u>
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		<u>(456,230.91)</u>	<u>(472,331.64)</u>



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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

BALANCE SHEET

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
ASSETS			
Property, Plant & Equipment	04	192,574.84	220,458.66
Current Assets			
Inventories	05	15,879.29	24,286.28
Cash & Cash Equivalents	06	58,453.73	164,793.01
		<u>74,333.02</u>	<u>189,079.29</u>
Total Assets		<u>266,907.86</u>	<u>409,537.95</u>
FUNDS AND LIABILITIES			
Accumulated Fund			
Balance B/F		356,537.95	828,869.59
Deficit of Income Over Expenditure during the year		(456,230.91)	(472,331.64)
Balance C/F		<u>(99,692.96)</u>	<u>356,537.95</u>
Current Liabilities			
Audit Fees Payable		52,000.00	53,000.00
Amount due to Katharagama Mess Account		132,971.00	-
Amount Due to Bambalapitiya Mess		181,629.82	-
		<u>366,600.82</u>	<u>53,000.00</u>
Total Funds & Liabilities		<u>266,907.86</u>	<u>409,537.95</u>

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

.....
President
Police Inspectors' Mess

11th April 2022



.....
Secretary
Police Inspectors' Mess

.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

Opening Balance as at 01.01.2021

Current Account 086100130012862- P/B Thibirigasyaya
Current Account 168100100009951- P/B Katharagama
Savings Account 168200180009951 P/B Katharagama
Mess Money
Petty Cash - Cash In Hand

2021	2020
Rs. Cts	Rs. Cts
34,577.01	319,308.28
58,610.00	16,275.79
63,113.59	-
4,517.41	51,968.50
3,975.00	-
164,793.01	387,552.57

Add : Receipts

Sales Income from Kitchen
Room Income
Interest on Savings Account
Gas Income
Loan received from Bambalapitiya Mess

114,105.00	977,287.50
67,800.00	583,740.00
890.14	832.21
800.00	22,420.00
150,000.00	-
333,595.14	1,584,279.71

Less : Payments

Television Charges
Labour Charges
EPF
ETF
Internet Charges
Repair & Maintenance Expenses
House Keeping Expenses
Staff Welfare Expenses
Newspapers, Printing & Stationery Expenses
Death Donations
Bank Charges
Audit Fees
Acquisition of Assets
Duty Transport Charges
Travelling & Transport Expenses
Postage
Kitchen Purchases
Cleaning Expenses
Wages
Meal Expenses

3,890.00	7,700.00
124,232.28	651,439.99
-	21,600.00
-	6,480.00
3,805.00	2,700.00
35,413.50	158,916.10
78,300.00	-
-	71,824.50
3,973.00	20,416.00
-	3,000.00
810.00	-
26,500.00	-
-	69,208.68
-	77,900.00
2,521.00	1,421.00
855.00	-
108,304.64	649,819.00
50,030.00	64,294.00
1,300.00	-
-	320.00
439,934.42	1,807,039.27

Closing Balance (Note A)

58,453.73	164,793.01
------------------	-------------------

Note A

Closing Balance as at 31.12.2021

Current Account 086100130012862- P/B Thibirigasyaya
Current Account 168100100009951- P/B Katharagama
Savings Account 168200180009951 PB Katharagama
Petty Cash - Cash In Hand
Mess Money

31.12.2021	31.12.2020
Rs. Cts.	Rs. Cts.
8,077.01	34,577.01
17,055.12	58,610.00
28,470.48	63,113.59
3,050.00	3,975.00
1,801.12	4,517.41
58,453.73	164,793.01



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT FROM RESTAURANT SALES

	2021	2020
	Rs. Cts.	Rs. Cts.
Sales		
Cash	109,215.00	638,187.50
Credit	4,890.00	84,162.50
	114,105.00	722,350.00
 Opening Stock as at 01.01.2021	24,286.28	33,745.72
Stock Damages	-	(7,775.82)
Add:		
Purchases	108,304.64	649,819.00
	132,590.92	675,788.90
Less:		
Closing Stock as at 31.12.2021	(15,879.29)	(24,286.28)
 Cost of Sales	116,711.63	651,502.62
 Gross Profit	(2,606.63)	70,847.38

NOTE 02 - ROOM INCOME

	2021	2020
	Rs. Cts.	Rs. Cts.
Cash Basis	67,800.00	583,740.00
	67,800.00	583,740.00

NOTE 03 - OTHER INCOME

	2021	2020
	Rs. Cts.	Rs. Cts.
Gas Income	800.00	22,420.00
Savings Interest Income	890.14	832.21
	1,690.14	23,252.21

NOTE 05 - INVENTORIES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Kitchen - Food Items	15,879.29	24,286.28
	15,879.29	24,286.28

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	8,077.01	34,577.01
Current Account 168100100009951- P/B Katharagama	17,055.12	58,610.00
Savings Account 168200180009951 PB Kataragama	28,470.48	63,113.59
Petty Cash - Cash In Hand	3,050.00	3,975.00
Mess Money	1,801.12	4,517.41
	58,453.73	164,793.01



POLICE INSPECTORS' MESS - KATHARAGAMA
DUTUGEMUNU MAWATHA,
KATHARAGAMA

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 04- PROPERTY, PLANT& EQUIPMENT

		Cost as at 01.01.2021	Additions	Cost as at 31.12.2021	Acc.Dep as at 01.01.2021	Depreciation	Acc.Dep as at 31.12.2021	WDV as at 31.12.2021	WDV as at 31.12.2020
Furniture & Fittings	10%	61,132.50	-	61,132.50	18,339.75	6,113.25	24,453.00	36,679.50	42,792.75
House Keeping Items	10%	42,240.00	-	42,240.00	11,088.00	4,224.00	15,312.00	26,928.00	31,152.00
Electrical Equipment	10%	175,465.68	-	175,465.68	28,951.77	17,546.57	46,498.34	128,967.34	146,513.91
		278,838.18	-	278,838.18	58,379.52	27,883.82	86,263.34	192,574.84	220,458.66



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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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 2021, 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 2021, 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 2021, 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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POLICE INSPECTORS' MESS - AMPARA NO P 03, DUTUGEMUNU STREET, AMPARA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	Note	2021 Rs. Cts.	2020 Rs. Cts.
Gross Profit			
Bar	01	1,372,867.39	620,377.72
Restaurant	02	(422,848.68)	113,272.50
Rooms Income	03	40,000.00	75,000.00
Other Income	04	75.73	13,074.82
		<u>990,094.44</u>	<u>821,725.04</u>
Less : Administration Expenses			
Audit Fees		27,500.00	29,500.00
Depreciation		87,499.60	87,499.60
Electricity Charges		20,714.86	127,335.65
Telephone Charges		8,298.13	41,189.52
Water Charges		3,618.00	88,399.23
Kitchen Commissions		-	14,326.67
Staff Welfare Expenses		3,900.00	4,922.00
Printing & Stationery Charges		6,292.00	12,188.00
Duty Transport		-	14,000.00
Transport Expenses		3,850.00	5,020.00
Repair & Maintenance Expenses		25,190.00	31,732.00
House Keeping Expenses		5,954.00	-
Dialog TV Charges		4,300.00	2,300.00
Postage		2,415.00	1,095.00
Vehicle Maintenances		750.00	-
Bank Charges		2,430.00	2,215.00
		<u>202,711.59</u>	<u>461,722.67</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>787,382.85</u>	<u>360,002.37</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

BALANCE SHEET

As at	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	585,446.60	672,946.20
		<u>585,446.60</u>	<u>672,946.20</u>
Current Assets			
Inventories	06	1,285,070.00	1,371,190.75
Credit Sale Receivable- Bambalapitiya Mess		825,141.00	320,470.00
Cash & Cash Equivalents	07	989,098.94	505,266.74
		<u>3,099,309.94</u>	<u>2,196,927.49</u>
Total Assets		<u>3,684,756.54</u>	<u>2,869,873.69</u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		2,840,373.69	2,480,371.32
Add - Excess of Income Over Expenditure		787,382.85	360,002.37
Accumulated Balance C/F		<u>3,627,756.54</u>	<u>2,840,373.69</u>
Current Liabilities			
Trade & Other Payables	08	57,000.00	29,500.00
		<u>57,000.00</u>	<u>29,500.00</u>
Total Funds & Liabilities		<u>3,684,756.54</u>	<u>2,869,873.69</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- Ampara by

.....
President

Police Inspectors' Mess



.....
Secretary

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
Balance as at 01.01.2021 (Note A)		
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	35,429.89	745,295.49
Cash at Bank - P/B - S/A - AC/No : 015200160051335	1,893.62	7,329.88
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	263,916.71	-
Mess Money	81,842.86	-
Cash in Hand - Petty Cash	4,680.00	56,720.44
Cash In Transit	117,503.66	-
	<u>505,266.74</u>	<u>809,345.81</u>
Add: Receipts		
Sales		
Restaurant	2,006,836.00	1,916,740.00
Bar	7,093,440.00	6,475,862.24
Credit Sales Cash Received	320,470.00	999,575.00
Room Rent	40,000.00	75,000.00
Other Income	-	13,000.00
Savings Interest Received	75.73	74.82
	<u>9,460,821.73</u>	<u>9,480,252.06</u>
Less : Payments		
Purchases		
Restaurant	2,658,376.66	2,089,527.23
Bar	6,230,900.88	7,272,650.47
Audit Fees	-	29,500.00
Electricity Charges	20,714.86	160,066.75
Telephone Charges	8,298.13	44,794.54
Water Charges	3,618.00	94,567.47
Kitchen Commissions	-	14,326.67
Staff Welfare Expenses	3,900.00	4,922.00
Printing & Stationery Charges	6,292.00	13,097.00
Duty Transport	-	15,000.00
Postage	2,415.00	1,095.00
News Paper	-	-
Transport Expenses	3,850.00	5,020.00
Repair & Maintenance Expenses	25,190.00	35,249.00
House Keeping Expenses	5,954.00	-
Dialog TV Charges	4,300.00	2,300.00
Bank Charges	2,430.00	2,215.00
Vehicle Maintenance	750.00	-
	<u>8,976,989.53</u>	<u>9,784,331.13</u>
Balance C/F (Note - A)	<u>989,098.94</u>	<u>505,266.74</u>
Note A	31.12.2021	31.12.2020
Cash at Bank	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	35,429.89	35,429.89
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	798,396.66	263,916.71
Cash at Bank - P/B - S/A - AC/No : 015200160051335	1,969.35	1,893.62
Mess Money	153,303.04	81,842.86
Cash in Hand	-	4,680.00
Cash In Transit	-	117,503.66
	<u>989,098.94</u>	<u>505,266.74</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT FROM BAR

	2021	2020
	Rs. Cts.	Rs. Cts.
Sales		
Cash	5,624,003.00	4,402,912.24
Credit	2,117,198.00	2,336,770.00
	<u>7,741,201.00</u>	<u>6,739,682.24</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2021	1,245,857.25	995,074.90
Add : Purchases	6,230,900.88	6,370,086.87
	<u>7,476,758.13</u>	<u>7,365,161.77</u>
Less : Closing Stock as at 31.12.2021	(1,108,424.52)	(1,245,857.25)
Cost of Sales	<u>6,368,333.61</u>	<u>6,119,304.52</u>
Gross Profit	<u>1,372,867.39</u>	<u>620,377.72</u>

NOTE 02 - GROSS PROFIT FROM RESTAURANT

	2021	2020
	Rs. Cts.	Rs. Cts.
Sales		
Cash	1,709,931.00	1,442,700.00
Credit	474,285.00	530,690.00
	<u>2,184,216.00</u>	<u>1,973,390.00</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2021	125,333.50	70,599.77
Add : Purchase	2,658,376.66	1,914,851.23
	<u>2,783,710.16</u>	<u>1,985,451.00</u>
Less : Closing Stock as at 31.12.2021	(176,645.48)	(125,333.50)
Cost of Sales	<u>2,607,064.68</u>	<u>1,860,117.50</u>
Gross Profit	<u>(422,848.68)</u>	<u>113,272.50</u>

NOTE 03 - ROOMS INCOME

	2021	2020
	Rs. Cts.	Rs. Cts.
Room Income	40,000.00	75,000.00
	<u>40,000.00</u>	<u>75,000.00</u>

NOTE 04 - OTHER INCOME

	2021	2020
	Rs. Cts.	Rs. Cts.
Gas Income	-	13,000.00
Saving Interest	75.73	74.82
	<u>75.73</u>	<u>13,074.82</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Building Rs. Cts.	Electrical Equipment Rs. Cts.	Computer Accessories Rs. Cts.	Furniture & Fittings Rs. Cts.	Flags Pole Rs. Cts.	Total Rs. Cts.
Cost as at 01.01.2021	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 31.12.2021	<u>596,600.00</u>	<u>157,497.00</u>	<u>87,000.00</u>	<u>16,599.00</u>	<u>17,300.00</u>	<u>874,996.00</u>
Acc.Dep as at 01.01.2021	134,980.00	40,020.10	17,400.00	4,459.70	5,190.00	202,049.80
Charge for the Year	<u>59,660.00</u>	<u>15,749.70</u>	<u>8,700.00</u>	<u>1,659.90</u>	<u>1,730.00</u>	<u>87,499.60</u>
Acc.Dep as at 31.12.2021	<u>194,640.00</u>			<u>6,119.60</u>	<u>6,920.00</u>	<u>289,549.40</u>
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
Carrying Value as at 31.12.2021	<u>401,960.00</u>	<u>157,497.00</u>	<u>87,000.00</u>	<u>10,479.40</u>	<u>10,380.00</u>	<u>585,446.60</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 06 - INVENTORY

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Bar	1,108,424.52	1,245,857.25
Restaurant	176,645.48	125,333.50
	<u>1,285,070.00</u>	<u>1,371,190.75</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	35,429.89	35,429.89
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	798,396.66	263,916.71
Cash at Bank - P/B - S/A - AC/No : 015200160051335	1,969.35	1,893.62
Mess Money	153,303.04	81,842.86
Cash in Hand - Petty Cash	-	4,680.00
Cash in Transit	-	117,503.66
	<u>989,098.94</u>	<u>505,266.74</u>

NOTE 08 - TRADE & OTHER PAYABLES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Audit Fees	57,000.00	29,500.00
	<u>57,000.00</u>	<u>29,500.00</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 2021, 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 2021, 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 2021, 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 2021.

	Note	2021 Rs. Cts.	2020 Rs. Cts.
Gross Profit			
Restaurant	01	(21,850.00)	8,055.50
Bar	02	760,280.58	870,948.59
Rooms Income	03	18,800.00	61,630.00
		<u>757,230.58</u>	<u>940,634.09</u>
Less : Administration Expenses			
Audit Fees		10,000.00	10,000.00
Depreciation		29,708.28	29,708.28
Cost of Sales		-	871.00
Printing & Stationery Expenses		33,325.00	33,311.00
Travelling Allowance Expenses		6,314.00	14,939.50
Labor Charges & wages		3,000.00	45,000.00
Repair & Maintenance Expenses		39,460.00	78,031.00
Postage Charges		3,833.00	1,344.00
Electricity		53,000.00	10,000.00
Telephone		7,266.95	21,931.03
Event Expenses		-	13,750.00
Cleaning Items		3,755.00	2,368.00
Opening Ceremony Expenses - Bar		-	44,500.00
Bank Charges		1,620.00	-
		<u>191,282.23</u>	<u>305,753.81</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>565,948.35</u>	<u>634,880.28</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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

BALANCE SHEET

As at	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	04	388,279.52	417,987.81
Current Assets			
Inventory	05	1,073,487.61	767,893.93
Credit Sales Receivable From Bambalapitiya Mess		2,800.00	2,800.00
Cash & Cash Equivalents	06	843,057.36	542,994.41
		<u>1,919,344.97</u>	<u>1,313,688.34</u>
Total Assets		<u><u>2,307,624.49</u></u>	<u><u>1,731,676.15</u></u>
FUNDS AND LIABILITIES			
Accumulated Funds			
Accumulated Funds		1,721,676.15	1,086,795.87
Add: Excess of Income Over Expenditure		565,948.35	634,880.28
		<u>2,287,624.50</u>	<u>1,721,676.15</u>
Current Liabilities			
Accrued Expenses	07	20,000.00	10,000.00
		<u>20,000.00</u>	<u>10,000.00</u>
Total Funds & Liabilities		<u><u>2,307,624.50</u></u>	<u><u>1,731,676.15</u></u>

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


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

11th April 2022



Dayananda Samarawickrema & Co.,

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
Balance as at 01.01.2021		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	447,133.91	167,408.44
Petty Cash	14,710.50	-
Bar Petty Cash	3,000.00	-
Cash In Hand - Bar man	78,150.00	-
	<u>542,994.41</u>	<u>167,408.44</u>
Add: Receipts		
Sales		
Restaurant	2,380.00	13,025.00
Bar	9,148,613.00	2,074,095.00
Room Rent	18,800.00	61,630.00
	<u>9,169,793.00</u>	<u>2,148,750.00</u>
Less : Payments		
Purchases		
Restaurant	3,780.00	79,787.50
Bar	8,714,376.10	1,461,831.00
Water Charges	-	871.00
Printing & Stationery Expenses	33,325.00	33,311.00
Travelling Allowance Expenses	6,314.00	14,939.50
Labor Charges	3,000.00	45,000.00
Repair & Maintenance Expenses	39,460.00	78,031.00
Postage Charges	3,833.00	1,344.00
Audit Fees	-	10,000.00
Electricity	53,000.00	10,000.00
Telephone	7,266.95	21,931.03
Event Expenses	-	13,750.00
Cleaning Items	3,755.00	2,368.00
Bank Charges	1,620.00	-
	<u>8,869,730.05</u>	<u>1,773,164.03</u>
Balance C/F (Note - A)	<u>843,057.36</u>	<u>542,994.41</u>

Note A

Cash at Bank

Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358
Petty Cash
Bar Petty Cash
Cash In Hand - Bar man

31.12.2021

Rs. Cts.

31.12.2020

Rs. Cts.

740,406.86

447,133.91

21,500.50

14,710.50

3,000.00

3,000.00

78,150.00

78,150.00

843,057.36

542,994.41



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT- RESTAURANT

	2021 Rs. Cts.	2020 Rs. Cts.
Sales		
Cash	2,380.00	13,025.00
	<u>2,380.00</u>	<u>13,025.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2021	30,318.00	-
Add: Purchases	3,780.00	79,787.50
	<u>34,098.00</u>	<u>79,787.50</u>
Less: Drawings	-	44,500.00
Less: Closing Stock as at 31.12.2021	9,868.00	30,318.00
Cost of Sales	<u>24,230.00</u>	<u>4,969.50</u>
Gross Profit	<u>(21,850.00)</u>	<u>8,055.50</u>

NOTE 02 - GROSS PROFIT- BAR

	2021 Rs. Cts.	2020 Rs. Cts.
Sales		
Cash	9,148,613.00	2,074,095.00
	<u>9,148,613.00</u>	<u>2,074,095.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2021	737,575.93	478,891.34
Add: Purchases	8,714,376.10	1,461,831.00
	<u>9,451,952.03</u>	<u>1,940,722.34</u>
Less: Closing Stock as at 31.12.2021	1,063,619.61	737,575.93
Cost of Sales	<u>8,388,332.42</u>	<u>1,203,146.41</u>
Gross Profit	<u>760,280.58</u>	<u>870,948.59</u>

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Cash Basis	<u>18,800.00</u>	<u>61,630.00</u>
	<u>18,800.00</u>	<u>61,630.00</u>

NOTE 05 - INVENTORY

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Bar	1,063,619.61	737,575.93
Kitchen	9,868.00	30,318.00
	<u>1,073,487.61</u>	<u>767,893.93</u>

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
As at		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	740,406.86	447,133.91
Petty Cash	21,500.50	14,710.50
Bar Petty Cash	3,000.00	3,000.00
Cash In Hand - Bar man	78,150.00	78,150.00
	<u>843,057.36</u>	<u>542,994.41</u>

NOTE 07 -ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	<u>20,000.00</u>	<u>10,000.00</u>
	<u>20,000.00</u>	<u>10,000.00</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

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.
Cost as at 01.01.2021	389,885.65	5%	10,500.00	10%	7,000.00	10%	3,700.00	10%	10,440.00	10%	70,500.00	10%	492,025.65	
Additions during the Year	-		-		-		-		-		-		-	
Cost as at 31.12.2021	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 01.01.2021	51,489.85		3,150.00		2,100.00		1,110.00		2,088.00		14,100.00		74,037.85	
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 31.12.2021	70,984.13		4,200.00		2,800.00		1,480.00		3,132.00		21,150.00		103,746.13	
Cost of Sales	338,395.81		7,350.00		4,900.00		2,590.00		8,352.00		56,400.00		417,987.81	
Carrying Value as at 31.12.2020	318,901.52		6,300.00		4,200.00		2,220.00		7,308.00		49,350.00		388,279.52	
Carrying Value as at 31.12.2021														



Dayananda Samarawickrema & Co.,

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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 2021, 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 2021, 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 2021, 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

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 INSPECTORS' MESS - HABARADUWA LIYANAGODA, MUDHALIGEWATTA, HABARADUWA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	Notes	2021 Rs. Cts.	2020 Rs. Cts.
Income			
Gross Profit - Bar	01	126,901.13	56,413.69
Gross Profit - Restaurant	02	(89,253.78)	32,351.44
Interest Income		219.79	121.28
Other Income		-	3,105.00
		<u>37,867.14</u>	<u>91,991.41</u>
Less: Expenses			
Cleaning Items		5,790.00	4,270.00
Printing & Stationery		9,504.00	47,407.36
Water Expenses		-	21,726.81
Electricity		91,342.10	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		4,050.00	3,592.00
Depreciation		604,943.23	201,647.74
Travelling		2,000.00	11,434.00
Fuel		1,694.00	-
Food & Beverages		5,985.00	7,953.00
Duty Transport		-	1,000.00
Cooking Charges		-	240.00
Maintenance Expenses		54,178.50	11,052.00
Postage		3,285.00	-
Wages		22,450.00	-
Urban Council Tax		-	5,300.00
Audit Fees		14,000.00	20,000.00
		<u>819,221.83</u>	<u>1,033,568.22</u>
DEFICIT OF EXPENDITURE OVER INCOME		<u>(781,354.69)</u>	<u>(941,576.81)</u>



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

BALANCE SHEET

As at	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	03	10,235,894.64	10,840,837.87
Current Assets			
Inventory	04	379,106.62	1,127,529.46
Cash & Cash Equivalents	05	146,610.40	209,605.61
		<u>525,717.02</u>	<u>1,337,135.07</u>
Total Assets		<u>10,761,611.66</u>	<u>12,177,972.94</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		10,714,530.71	-
Add: Excess / (Deficit) of Income Over Expenses		(781,354.69)	(941,576.81)
Add : Fund Transfers	06	50,000.00	11,656,107.52
Accumulated Fund C/F		<u>9,983,176.02</u>	<u>10,714,530.71</u>
Non Current Liabilities			
Loan from Bambalapitiya Mess	07	421,598.28	-
Current Liabilities			
Trade Creditors	08	318,521.54	1,443,442.23
Accrued Expenses	09	38,315.82	20,000.00
		<u>356,837.36</u>	<u>1,463,442.23</u>
Total Funds & Liabilities		<u>10,761,611.66</u>	<u>12,177,972.94</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



.....
Secretary
Police Inspectors' Mess

.....
Treasurer
Police Inspectors' Mess

11th April 2022

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 2021

	2021 Rs. Cts.	2020 Rs. Cts.
Balance as at 01.01.2021		
Bank A/C - 086-1-001-6-0019287	736.03	-
Saving Account 3329-2-001-5-0037982	20,436.28	-
Bank A/C - 329100150037983	163,420.66	-
Cash in Hand	25,012.64	-
	<u>209,605.61</u>	<u>-</u>
Add: Receipts		
Cash Sales		
Kitchen	935,915.00	481,094.49
Bar	2,188,743.00	717,687.41
Interest Income	219.79	121.28
Other Income	-	3,105.00
Fund Transfer From Bambalapitiya	50,000.00	4,680,986.33
Fund Transfer from Wellawatte	-	2,258,268.23
Donations from SLIP Fund	-	1,000,000.00
Loan from Bambalapitiya Mess	506,598.28	-
	<u>3,681,476.07</u>	<u>9,141,262.74</u>
Less : Payments		
Kitchen Purchases	977,709.71	553,291.20
Bar Purchases	2,485,798.79	240,812.80
Cleaning Items	5,790.00	4,270.00
Printing & Stationery	9,504.00	47,407.36
Water Expenses	-	21,726.81
Electricity	87,026.28	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	2,000.00	11,434.00
Fuel	1,694.00	-
Food & Beverages	5,985.00	7,953.00
Maintenance Expenses	54,178.50	11,052.00
Urban Council Tax	-	5,300.00
Workers Wages	22,450.00	5,000.00
Duty Transport	-	1,000.00
Cooking Charges	-	240.00
Postage	3,285.00	-
Bank Charges	4,050.00	3,592.00
Loan Paid to Bambalapitiya Mess	85,000.00	-
Asset Additions		
Building	-	6,388,414.05
Furniture	-	524,050.00
Plastic Chair	-	82,440.00
Electric item	-	96,320.00
Kitchen Item	-	210,569.00
Name Board	-	143,000.00
	<u>3,744,471.28</u>	<u>8,931,657.13</u>
Balance C/F (Note - A)	<u>146,610.40</u>	<u>209,605.61</u>
Note A		
People's Bank Current A/C - 086-1-001-6-0019287	736.03	736.03
People's Bank Saving A/C 3329-2-001-5-0037982	11,538.93	20,436.28
People's Bank Current A/C - 329100150037983	133,472.30	163,420.66
Cash in Hand	863.14	25,012.64
	<u>146,610.40</u>	<u>209,605.61</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS PROFIT - BAR

	2021	2020
	Rs. Cts.	Rs. Cts.
Sales	2,188,743.00	717,687.41
Less: Cost of Sales		
Opening Stock as at 01.01.2021	1,022,981.31	-
Purchases	1,336,506.26	1,684,255.03
	2,359,487.57	1,684,255.03
Less: Closing Stock as at 31.12.2021	(297,645.70)	(1,022,981.31)
	2,061,841.87	661,273.72
Gross Profit	126,901.13	56,413.69

NOTE 02 - GROSS PROFIT- RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	935,915.00	481,094.49
Less: Cost of Sales		
Opening stock as at 01.01.2021	104,548.15	-
Purchases	1,002,081.55	553,291.20
	1,106,629.70	553,291.20
Less: Closing stock as at 31.12.2021	(81,460.92)	(104,548.15)
	1,025,168.78	448,743.05
Gross Profit	(89,253.78)	32,351.44



**SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA
LIYANAGODA, MUDHALIGE WATTA, HABARADUWA**

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

Building &

	Fixtures Rs. Cts.	Furniture Rs. Cts.	Plastic Chair Rs. Cts.	Electric item Rs. Cts.	Kitchen Item Rs. Cts.	Name Board Rs. Cts.	Total Rs. Cts.
Cost as at 01.01.2021	9,986,106.61	524,050.00	82,440.00	96,320.00	210,569.00	143,000.00	11,042,485.61
Additions during the Year	-	-	-	-	-	-	-
Cost as at 31.12.2021	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 01.01.2021	166,435.11	17,468.33	2,748.00	3,210.67	7,018.97	4,766.67	201,647.74
Charge for the Year	499,305.33	52,405.00	8,244.00	9,632.00	21,056.90	14,300.00	604,943.23
Acc.Dep as at 31.12.2021	665,740.44	69,873.33	10,992.00	12,842.67	28,075.87	19,066.67	806,590.97
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
Carrying Value as at 31.12.2021	9,320,366.17	454,176.67	71,448.00	83,477.33	182,493.13	123,933.33	10,235,894.64



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

NOTES TO THE FINANCIAL STATEMENTS - 2021

NOTE 04 - INVENTORY

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Bar Stock	297,645.70	1,022,981.31
Restaurant Stock	81,460.92	104,548.15
	<u>379,106.62</u>	<u>1,127,529.46</u>

NOTE 05 - CASH & CASH EQUIVALENTS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
People's Bank Current A/C - 086-1-001-6-0019287	736.03	736.03
People's Bank Saving A/C 3329-2-001-5-0037982	11,538.93	20,436.28
People's Bank Current A/C - 329100150037983	133,472.30	163,420.66
Cash in Hand	863.14	25,012.64
	<u>146,610.40</u>	<u>209,605.61</u>

NOTE 06 - FUND TRANSFERS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Fund Transfer From Bambalapitiya	50,000.00	4,215,353.11
Work in Progress Transfer	-	3,592,692.56
Bank Account Transfer	-	464,633.22
Fund Transfer from Wellawatte	-	2,258,268.23
Donation From SLIP Fund	-	1,000,000.00
Other Donations	-	125,160.40
	<u>50,000.00</u>	<u>11,656,107.52</u>

NOTE 07 - LONG TERM LIABILITIES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Opening Loan Amount	-	-
Addition During The year	506,598.28	-
	<u>506,598.28</u>	<u>-</u>
Payment During the Year	(85,000.00)	-
	<u>421,598.28</u>	<u>-</u>

NOTE 08 - TRADE CREDITORS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
International Distillers Ltd	145,510.34	711,902.04
Hansagiri Distributors Pvt Ltd	77,011.76	212,810.79
Rockland Distilleries Ltd	42,738.60	518,729.40
Real Lanka Distributors	3,042.00	-
A.H.M. Abubacker	3,876.00	-
Chandrani Distributors	4,710.00	-
Sisira Traders Habaraduwa	3,995.00	-
H.S.N. Suranga	3,070.00	-
I.S. Samarawickrama	3,025.00	-
Gills International Pvt Ltd	7,250.04	-
K.J.P. alana Damith De Silva	20,292.80	-
D.M. Thilakasiri	4,000.00	-
	<u>318,521.54</u>	<u>1,443,442.23</u>

NOTE 09 - ACCRUED EXPENSES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	34,000.00	20,000.00
Electricity Payable	4,315.82	-
	<u>38,315.82</u>	<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 2021.

Income	Notes	2021		2020	
		Rs.	Cts.	Rs.	Cts.
Gross Income - Bar	01	4,429,937.10		3,876,857.47	
Gross Income - Restaurant	02	1,099,161.22		2,442,448.90	
Room Income		637,100.00		2,084,470.00	
Members Subscriptions		4,223,864.31		3,637,295.90	
Mess Night Profit/(Loss)		-		(806,945.63)	
Other Income	03	6,920.00		48,825.00	
Interest Income	04	15,104.19		210,053.84	
		<u>10,412,086.82</u>		<u>11,493,005.48</u>	
Less: Expenses					
Electricity		753,683.85		1,079,252.81	
Audit Fees		219,500.00		239,500.00	
Telephone Charges		354,996.22		419,348.86	
Photocopy, Printing, Stationery & News Papers		192,355.00		291,467.80	
Cleaning Items		600,231.00		626,204.00	
Repair & Maintenance		692,775.57		1,166,550.86	
Bank Charges		42,780.00		25,883.00	
Depreciation		2,897,056.83		2,461,717.15	
Annual Trip Expenses		-		20,000.00	
Withdrawals & Stock Damaged		17,620.32		287,906.72	
Water Expenses		7,633.00		323,373.19	
Other Expenses		-		68,019.00	
Death Donation		6,000.00		15,000.00	
Salaries		645,400.00		574,579.61	
E.P.F		104,560.08		117,180.00	
E.T.F		23,170.02		30,375.00	
Commission to Clerks (H.O)		242,284.77		245,757.69	
Opening Ceremony Expenses		-		653,375.40	
Transport		22,480.00		165,231.00	
C/F to next page		<u>6,822,526.66</u>		<u>8,810,722.09</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 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
B/F from Previous page	6,822,526.66	8,810,722.09
Entertainment Expenses	25,706.54	13,750.00
Rate	-	5,300.00
Retirement Contribution	-	10,000.00
Dialog Television Bill	156,801.45	162,505.32
Kitchen Commissions	-	82,496.40
Petty Cash Expenses	18,550.00	12,999.50
Postage	10,388.00	2,439.00
Food & Beverage	90,058.75	73,198.60
Labor Charges	1,129,188.32	1,723,412.73
Staff Welfare Expenses	24,582.00	105,374.64
Travelling Allowance Expenses	14,679.00	93,985.50
House Keeping Expenses	84,634.00	64,294.00
Duty Transport Charges	-	-
Donations	-	53,965.00
Vehicle & Bike Maintenance	750.00	710.00
Independent Day Expenses	-	75,480.00
Rent for Equipment	-	13,250.00
Surcharge	3,402.00	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
Kitchen Equipment and Tools Expenses	15,350.00	-
Quarantine Related Expenses	49,785.00	-
Visitors Meal Expenses	-	-
	8,446,401.72	11,430,242.20
Excess of Income over Expenditure	1,965,685.10	62,763.28



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

CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER 2021.

As At	Notes	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	22,112,187.85	24,743,654.69
Work In Progress - Anuradhapura Mess		2,142,953.00	947,250.00
Work In Progress - Trincomalee Mess		645,600.00	-
		<u>24,900,740.85</u>	<u>25,690,904.69</u>
Current Assets			
Inventory	06	14,417,663.51	12,720,976.25
Receivables	07	21,921,188.47	19,126,629.22
Cash & Cash Equivalents	08	8,023,185.58	6,632,092.70
		<u>44,362,037.56</u>	<u>38,479,698.17</u>
Total Assets		<u>69,262,778.41</u>	<u>64,170,602.86</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		46,299,825.81	44,507,712.13
Add: Excess of Income Over Expenditure		1,965,685.10	62,763.28
Less: Funds Transferred to Habaraduwa Mess		(800,000.00)	-
Less: Work In Progress Transferred to Habaraduwa Mess		(50,000.00)	-
Less: Membership Fund Transferred to Police Inspectors' Association		(598,800.00)	-
Fund Transfer From Bambalapitiya		50,000.00	-
Donation From SLIP Fund		-	1,000,000.00
Other Donations Received		-	125,160.40
Accumulated Fund C/F		<u>46,866,710.91</u>	<u>45,695,635.81</u>
Long Term Liabilities			
Loan Payable to Police Inspectors' Association		2,000,000.00	-
Loan from Bambalapitiya Mess		421,598.27	-
		<u>2,421,598.27</u>	<u>-</u>
Current Liabilities			
Trade Creditors	09	7,832,992.01	8,145,932.77
Accrued Expenses	10	11,826,876.41	10,329,034.28
Amount due to Katharagama Mess Account		132,971.00	-
Amount Due to Bambalapitiya Mess		181,629.82	-
		<u>19,974,469.24</u>	<u>18,474,967.05</u>
Total Funds & Liabilities		<u>69,262,778.41</u>	<u>64,170,602.86</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

11th April 2022



Secretary
Police Inspectors' Mess

Hon. Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

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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 2021.

	2021 Rs. Cts.	2020 Rs. Cts.
Opening Balances as at 01.01.2021.		
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 - PB - C/A - AC/No : 015-1-001-2-0068126	263,916.71	-
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 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
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 - 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	841,002.91	-
Cash in Hand	-	51,968.50
Current A/C - BOC Wellawatta 984428	1,571,527.97	(580,795.86)
Savings Accounts - BOC 9327053 Wellawatta	353,770.55	341,061.20
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
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	447,133.91	167,408.44
Cash at Bank - PEOPLE'S - C/A - AC/No : 033-1-001-1-0112805 Kandy	681,999.27	-
Current Account 168100100009951- P/B Kathragama	58,610.00	-
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	170,264.14	77,515.74
Petty Cash	34,053.20	1,856.72
Mess Money	86,360.27	-
Cash In Transit	117,503.66	-
Cash in Hand- Barmen	173,262.41	255,634.00
	6,632,092.70	4,381,483.29
Add: Receipts		
Cash Sales	70,698,334.80	117,162,324.53
Room Income	563,100.00	1,893,970.00
Members Subscriptions	4,044,092.84	3,296,163.91
Other Income	2,420.00	179,599.52
Sundry Income	-	450.00
Interest Income - Savings Accounts	15,045.64	16,742.27
Fixed Deposit Redemption	-	3,665,848.88
Last Year Deposits	1,229,289.00	1,955,966.00
Balance C/F	83,184,374.98	132,552,548.40



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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	Rs. Cts.	Rs. Cts.
Contd.		
Balance B/F	83,184,374.98	132,552,548.40
Cash received from Loss Recoveries	-	1,955,093.00
EPF / ETF Received from Police Mess	133,515.00	180,090.00
Booking Income	4,500.00	6,500.00
Ticket Sale Income	-	18,300.00
Gas Income	-	22,420.00
Fund Transfer From Bambalapitiya	1,587,885.00	4,680,986.33
Fund Transfer from Wellawatte	-	2,258,268.23
Donation from SLIP Fund	-	1,000,000.00
Credit Sales Received from Trade Debtors	32,688,857.03	-
Loan Installment from Habaraduwa Mess	85,000.00	-
Loan Granted by Police Inspectors' Association	2,000,000.00	-
Loan received from Bambalapitiya Mess	656,598.28	-
	120,340,730.29	142,674,205.96
Less: Payments		
Electricity	744,532.19	1,190,374.77
Acquisition of Property, Plant and Equipment	265,590.00	8,063,536.73
Purchase of Foods & Liquor	69,894,384.02	73,512,593.00
Creditor Payments	33,091,888.54	38,594,830.85
Telephone & Internet Charges	364,354.52	402,659.62
Photocopy, Printing, Stationery & News Papers	173,230.00	363,301.40
Cleaning Items	537,431.00	692,338.00
Bank Charges	42,780.00	25,883.00
Water Expenses	7,693.00	329,089.87
Salaries & Labor Charges	1,601,142.60	2,274,672.34
Transport	26,174.00	166,231.00
Entertainment & Treatment	25,706.54	13,750.00
Repairs & Maintenance	692,775.57	856,827.36
Retirement Benefit	-	50,000.00
Rates	-	5,300.00
Audit Fees	26,500.00	193,000.00
Annual Trip Expenses	-	20,000.00
Television Charges	128,466.70	145,809.90
Kitchen Commission	-	80,676.11
Staff Welfare	24,582.00	87,881.50
E.T.F	45,765.00	60,345.00
E.P.F	324,540.00	334,800.00
Balance C/F	108,017,535.68	127,463,900.45



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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Contd.	2021	2020
	Rs. Cts.	Rs. Cts.
Balance B/F	108,017,535.68	127,463,900.45
Petty Cash Payments	18,550.00	12,999.50
House Keeping Expenses	84,634.00	-
Food & Beverage	84,073.75	33,178.00
Fund Transfers to Habaraduwa Mess	1,356,598.28	3,640,353.11
Membership Fund Transfer to Police Inspectors' Association	598,800.00	-
Loan Granted to Katharagama Mess	150,000.00	-
Fund Transfer to Bambalapitiya	85,000.00	2,258,268.23
Temporary Loan	-	100,000.00
Surcharge	3,402.00	850.50
Fund Transfer to Anuradhapura Mess	1,195,703.00	947,250.00
Fund Transfer to Trincomalee Mess	645,600.00	-
Traveling Expense	10,985.00	93,985.50
Bank Transfer to Habaraduwa Mess	-	435,443.22
Independence Day Expenses	-	75,480.00
News Paper Cost	13,280.00	8,760.00
Rent	-	13,250.00
Vehicle & Bike Maintenances	750.00	710.00
Dialog Bills	15,600.00	17,700.00
Death Donation	6,000.00	68,965.00
Opening Ceremony Expenses	-	484,715.00
Postage	12,683.00	4,524.00
Professional Charges	-	25,000.00
Cooking Charges	-	240.00
Kitchen Equipment & Tools Expenses	15,350.00	-
Subscription Charges	3,000.00	-
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
	112,317,544.71	136,042,113.26
Closing Balances (Note A)	8,023,185.58	6,632,092.70



Contd.

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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	31.12.2021	31.12.2020
Note A - Closing Balances	Rs.Cts	Rs.Cts
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	35,429.89	35,429.89
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	1,969.35	1,893.62
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	798,396.66	-
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	-	80,005.58
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,869.87	6,446.05
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	(357,325.67)	681,999.27
Current Account 086100130012862- P/B Thimbirigasyaya	8,077.01	34,577.01
Savings Account 168200180009951 P/B Kathragama	28,470.48	63,113.59
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	740,406.86	447,133.91
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	12,343.01	24,343.01
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	176,155.86	174,083.86
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,149,129.50	1,104,919.62
Current A/C - BOC Wellawatta 984428	1,697,827.99	1,571,527.97
Savings Accounts - BOC 9327053 Wellawatta	364,530.66	353,770.55
People's Bank, Thimbirigasyaya C/A No. 086100191190959	2,614,379.98	809,824.14
Current Account 168100100009951- P/B Kathragama	17,055.12	58,610.00
Saving Account - 81862944	-	1,431.59
Current Account - 204100180011420 P/B Head Quarters	(7,488.72)	402,490.12
Savings Accounts - 204200110010932 Head Quarters	3,725.84	14,456.27
People's Bank Current A/C - 086-1-001-6-0019287	736.03	736.03
People's Bank Saving Account 3329-2-001-5-0037982	11,538.93	20,436.28
People's Bank Current A/C - 329100150037983	133,472.30	163,420.66
Cash in Hand- Barmen	112,484.00	136,753.00
Petty Cash	26,724.00	25,398.20
Cash in Hand	293,172.47	156,636.55
Mess Money	155,104.16	81,842.86
Cash In Transit	-	180,813.07
	8,023,185.58	6,632,092.70



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2021

NOTE 01 - GROSS INCOME - BAR

	2021 Rs. Cts.	2020 Rs. Cts.
Sales	54,040,207.00	54,196,214.65
Less: Cost of sales		
Opening Stock	11,057,611.54	14,451,985.27
Add: Purchases	51,109,507.60	47,140,779.14
	62,167,119.14	61,592,764.41
Less : Withdrawals & Stock Damaged	(11,325.32)	(84,200.93)
Less : Withdrawals For Mess Night	-	(131,594.76)
	62,155,793.82	61,376,968.72
Less: Closing Stock as at 31.12.2021	(12,545,523.92)	(11,057,611.54)
	49,610,269.90	50,319,357.18
Gross Income	4,429,937.10	3,876,857.47

NOTE 02 - GROSS INCOME - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	20,633,727.29	24,024,252.49
Less: Cost of sales		
Opening Stock	1,663,364.71	1,296,553.67
Add: Purchases	19,749,635.95	22,541,706.36
	21,413,000.66	23,838,260.03
Less : Withdrawals & Stock Damaged	(6,295.00)	(211,481.61)
Less : Drawings	-	(44,500.00)
Less : Withdrawals For Mess Night	-	(337,110.12)
	21,406,705.66	23,245,168.30
Less: Closing Stock as at 31.12.2021	(1,872,139.59)	(1,663,364.71)
	19,534,566.07	21,581,803.59
Gross Income	1,099,161.22	2,442,448.90

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Booking Charges	4,500.00	6,500.00
Empty Can Sales	-	1,400.00
Sundry Income	-	3,555.00
Breakage Income	1,620.00	1,950.00
Gas Income	800.00	35,420.00
	6,920.00	48,825.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	15,104.19	16,389.33
Interest Income on Fixed Deposits	-	160,497.46
Treasury Bill Interest	-	33,167.05
	15,104.19	210,053.84



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2021

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rs. Cts.
Cost as at 01.01.2021	33,879,887.90
Additions during the Year	265,590.00
Cost as at 31.12.2021	34,145,477.90
Acc.Dep as at 01.01.2021	9,136,233.21
Charge for the Year	2,897,056.83
Acc.Dep as at 31.12.2021	12,033,290.05
Carrying Value as at 31.12.2020	24,743,654.69
Carrying Value as at 31.12.2021	22,112,187.85

NOTE 06 - INVENTORY

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Bar Stock	11,069,392.84	11,057,611.54
Restaurant Stock	3,348,270.67	1,663,364.71
	14,417,663.51	12,720,976.25

NOTE 07 - RECEIVABLES

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Trade Debtors	10,539,524.19	9,335,388.22
Festival Advances	33,200.00	33,200.00
Credit Sales Income (from Bambalapitiya Police Mess)	10,661,981.00	9,719,431.00
Loan Receivable from Habaraduwa Mess	421,598.28	-
Loan Receivable from Katharagama Mess	150,000.00	-
EPF/ETF Receivable from Messes	114,885.00	38,610.00
	21,921,188.47	19,126,629.22

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2021 Rs. Cts.	31.12.2020 Rs. Cts.
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289 - Thimbirigasyaya	35,429.89	35,429.89
Cash at Bank - P/B - S/A - AC/No : 015 -200160051335 Ampara	1,969.35	1,893.62
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	798,396.66	-
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	-	80,005.58
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	6,869.87	6,446.05
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	(357,325.67)	681,999.27
Current Account 086100130012862- P/B Thimbirigasyaya	8,077.01	34,577.01
Savings Account 168200180009951 P/B Katharagama	28,470.48	63,113.59
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	740,406.86	447,133.91
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	12,343.01	24,343.01
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	176,155.86	174,083.86
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,149,129.50	1,104,919.62
Current A/C - BOC Wellawatta 984428	1,697,827.99	1,571,527.97
Savings Accounts - BOC 9327053 Wellawatta	364,530.66	353,770.55
People's Bank, Thimbirigasyaya C/A No. 086100191190959	2,614,379.98	809,824.14
Current Account 168100100009951- P/B Katharagama	17,055.12	58,610.00
Saving Account - 81862944	-	1,431.59
Current Account - 204100180011420 P/B Head Quarters	(7,488.72)	402,490.12
Savings Accounts - 204200110010932 Head Quarters	3,725.84	14,456.27
People's Bank Current A/C - 086-1-001-6-0019287	736.03	736.03
People's Bank Saving Account 3329-2-001-5-0037982	11,538.93	20,436.28
People's Bank Current A/C - 329100150037983	133,472.30	163,420.66
Cash in Hand- Barmen	112,484.00	136,753.00
Petty Cash	26,724.00	25,398.20
Cash in Hand	293,172.47	156,636.55
Mess Money	155,104.16	81,842.86
Cash In Transit	-	180,813.07
	8,023,185.58	6,632,092.70



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2021

NOTE 09 - TRADE CREDITORS

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Rockland Distributors	1,338,374.04	1,150,298.40
Biraha Farms	135,125.00	37,050.00
K.N.S. Marketing	62,250.00	36,700.00
Arunadisi	496,460.40	690,834.56
Colombo Egg Centre	99,350.00	48,150.00
R.M.S.L. Jayasekare	148,652.00	148,086.00
Lanka Canaries	37,714.81	56,565.85
IDL	1,938,731.66	3,094,333.08
S.D.P.D. Karunaratne	54,000.00	22,500.00
East West Foods (Pvt) Limited	195,782.40	386,663.00
Asir Food Products	13,070.00	45,896.00
Delmon Trading	533,102.88	916,670.00
Hela Rasa Pala	278,807.32	174,154.00
Beston Products	41,800.00	29,700.00
Naleer	25,234.26	16,716.00
Sunil Traders	-	11,400.00
MRS Associate	-	36,304.32
NAS Ceylon Beverages	-	109,367.98
Gills Foods Product	51,850.15	44,449.78
ST Foods Distributors (pvt) Ltd.	-	3,024.00
High Marketing	-	40,634.88
N.Jayantha Cooray	117,690.00	92,368.00
Ruwinda Enterprises	29,736.00	31,752.00
Other Creditors	-	8,134.79
Thimal Enterprises	-	14,910.00
New Najimas	1,490.00	-
New Real Lanka Dairies	3,042.00	-
Lietol Detergent	7,550.00	-
T.M.Distributors	-	-
Nelna Farms (pvt) Ltd	253,397.50	103,915.00
Hillcountry Food Export & Distributors	18,145.00	-
Gamini & Brothers (pvt) Ltd	163,204.80	-
Janatha Inexpo Enterprises	13,087.20	20,187.90
R.M.T.G.G.Rathnayake	-	2,175.00
Lahiru Stores	12,744.00	8,640.00
Peart Pharma & Logistics Pvt Ltd	-	35,519.99
Shaveen Agencies	-	15,718.00
South Asia Holdings Pvt Ltd	-	150,588.70
Wijayatunga Distributors	-	17,023.50
Maria Farm Shop	35,720.00	6,080.00
S.H.M.Ishak	-	1,130.00
Brookside Pvt Ltd	-	1,344.00
A.D.P.C Karunaratna	-	22,500.00
A & A Marketers	-	87,960.50
SUNREX	73,153.00	55,048.00
HTJT Holdings	-	39,760.00
Lakshani Enterprises	-	32,400.00
A & A Marketers	-	42,108.75
KSD Interfrut	-	16,000.00
C/F to next page	6,179,264.42	7,904,761.98



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2021

NOTE 09 - TRADE CREDITORS (cotd.)

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
B/F from previous page	6,179,264.42	7,904,761.98
NM Premachandra	5,040.00	1,510.00
M.M.M Farm	-	26,850.00
Hansaka Distributors	-	212,810.79
Lion Brevary PLC (Victory Stores)	219,378.50	-
Dhammika Cold (Pvt) Ltd	44,964.00	-
Wickramaratne International (Pvt) Ltd	8,683.20	-
Sri Vasavi (Pvt) Ltd	61,388.40	-
Tasty (Pvt) Ltd	69,250.00	-
Crescent Colombo South Distributors	141,841.84	-
Thimal Enterprises (Pvt) Ltd	162,687.00	-
Pacific Beverage Lanka (Pvt) Ltd	22,900.00	-
Rajatha Distributors (Pvt) Ltd	41,016.00	-
N. Jayantha Cooray	174,692.50	-
Crecent Colombo South Distributors	141,673.50	-
Wickramarathne International Trading (Pvt) Ltd	11,890.80	-
Gunasekara Distributors	53,320.00	-
Ruwinda Enterprises	11,025.00	-
Sri Mass	12,075.00	-
W. L. T. S. Ariyawansha	14,191.20	-
Norfolk Foods (Pvt) Ltd	47,628.25	-
Galle Electrical Entreprises (Pvt) Ltd	10,470.00	-
Lion Brewary (Ceylon) PLC	261,821.80	-
S.M.C.C. Siriwardhana	3,600.00	-
Yasmin Distributors	6,960.00	-
Hansagiri Distributors Pvt Ltd	77,011.76	-
A.H.M. Abubacker	3,876.00	-
Chandrani Distributors	4,710.00	-
Sisira Traders Habaraduwa	3,995.00	-
H.S.N. Suranga	3,070.00	-
I.S. Samarawickrama	3,025.00	-
Gills International Pvt Ltd	7,250.04	-
K.J.P. alana Damith De Silva	20,292.80	-
D.M. Thilakasiri	4,000.00	-
	7,832,992.01	8,145,932.77



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2021

NOTE 10 - ACCRUED EXPENSES

	31.12.2021	31.12.2020
	Rs. Cts.	Rs. Cts.
Audit Fees	459,000.00	266,000.00
Payable to Kandy Mess	2,473,550.00	-
Nuwaraeliya Mess	647,485.00	1,001,105.00
Kandy Mess	-	1,229,289.00
Wellawaththa Mess	3,011,530.00	3,461,901.00
Ampara	825,141.00	320,470.00
Fort	3,701,475.00	3,703,866.00
Kilinochchi	2,800.00	2,800.00
Retired Members	37,838.81	37,838.81
Electricity	93,754.09	54,196.68
Telephone & Internet	32,282.49	44,640.79
Newspapers & Stationery	1,470.00	1,450.00
Commission payable to Café (Cook Allowance)	67,455.63	67,455.63
Payable to Members	334,545.81	10,051.50
Other Expenses Payable	103,195.70	103,195.70
Water	-	60.00
EPF	18,630.00	5,400.00
ETF	-	810.00
Television Charges	16,722.88	18,504.17
	<u>11,826,876.41</u>	<u>10,329,034.28</u>

