

**SRI LANKA POLICE INSPECTOR'S
MESS**

31.12.2022

SRI LANKA POLICE INSPECTORS' MESS

Financial Statements -2022

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**SRI LANKA POLICE INSPECTOR'S
MESS – BAMBALAPITIYA**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT
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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 - BAMBALAPITIYA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Bambalapitiya** as at 31st December 2022, 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 2022, 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 2022, 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.
20.03.2023
G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	Notes	2022	2021
Members Subscriptions		3,368,749.00	4,223,864.31
Other Income	01	175,539.05	-
		<u>3,544,288.05</u>	<u>4,223,864.31</u>
Less : Expenses			
Commission to Clerks (H.O)		-	242,284.77
Building Maintenance		835,789.98	-
Repairs & Maintenance of Equipment		40,000.00	45,646.07
Depreciation		986,375.78	982,831.59
Telephone & Internet - SLT ,Mobitel		225,632.17	201,795.77
Water		4,970.74	-
Audit Fees		30,000.00	25,000.00
Bank Charges		2,430.00	3,840.00
Newspapers		22,130.00	17,220.00
Printing & Stationery		18,168.00	23,372.00
House Keeping Expenses		1,420.00	380.00
System Reneawal Fees		85,021.81	-
Retirement Benefits		12,000.00	-
Surcharges		-	3,402.00
Postages		995.00	3,095.00
Food & Beverages		58,503.00	18,550.00
Travelling Expenses		1,294.00	2,000.00
		<u>2,324,730.48</u>	<u>1,569,417.20</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>1,219,557.57</u>	<u>2,654,447.11</u>



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

BALANCE SHEET AS AT 31ST DECEMBER 2022

As at

	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	02	4,768,515.15	5,154,011.93
Work In Progress - Anuradhapura Mess		-	2,142,953.00
Work In Progress - Trincomale Mess		-	645,600.00
		<u>4,768,515.15</u>	<u>7,942,564.93</u>
Current Assets			
Trade & Other Receivables	03	14,142,604.81	10,687,609.19
Mess Receivables	04	1,658,478.28	571,598.28
Cash & Cash Equivalents	05	5,868,561.76	2,616,553.48
		<u>21,669,644.85</u>	<u>13,875,760.95</u>
Total Assets		<u>26,438,160.00</u>	<u>21,818,325.88</u>
FUNDS AND LIABILITIES			
Accumulated Fund B/F		8,523,636.04	7,317,988.93
Less: Funds Transferred to Habaraduwa Mess		-	(800,000.00)
Less: Funds Transferred to Anuradhapura		(100,000.00)	-
Less: Funds Transferred to Trincomale		(100,000.00)	-
Less: Funds Transferred to Kilinochchi		(100,000.00)	-
Less: Work In Progress Transferred to Habaraduwa Mess		-	(50,000.00)
Less: Work In Progress Transferred to Anuradhapura Mess		(3,533,163.00)	-
Less: Work In Progress Transferred to Trincomale Mess		(4,070,062.56)	-
Less: Membership Fund Transferred to Police Inspectors' Association		-	(598,800.00)
Add: Excess of Income Over Expenditure for the year		1,219,557.57	2,654,447.11
		<u>1,839,968.06</u>	<u>8,523,636.04</u>
Long Term Liabilities			
Loan Payable to Police Inspectors' Association		1,000,000.00	2,000,000.00
		<u>1,000,000.00</u>	<u>2,000,000.00</u>
Current Liabilities			
Trade & Other Payables	06	23,598,191.95	11,294,689.84
		<u>23,598,191.95</u>	<u>11,294,689.84</u>
Total Funds & Liabilities		<u>26,438,160.01</u>	<u>21,818,325.88</u>

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


President
Police Inspectors' Mess




Secretary
Police Inspectors' Mess


Hon. Treasurer
Police Inspector

20th March 2023

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 2022.

Balance as at 01.01.2022

People's Bank, Thimbirigasyaya C/A No. 086100191190959
Saving Account BOC A/C No. 81862944
Petty Cash

Add: Receipts

Credit Sales Received from Trade Debtors
Members Subscriptions
Commission Received
EPF / ETF Received from Police Mess
VOP Received
Loan Installment from Habaraduwa Mess
Loan Granted by Police Inspectors' Association

Less : Payments

Payments for Creditors
Acquisition of Property, Plant and Equipment
Audit Fees for all Messes
E.P.F.
E.T.F.
Building Maintenance
Repairs & Maintenance of Equipment
Telephone & Internet
Water
Bank Charges
Newspapers
Printing & Stationery
System Renewal Fees
Retirement Benefits
Fund Transfer to Habaraduwa Mess
Membership Fund Transfer to Police Inspectors' Association
Loan Repayment to Police Inspectors' Association
Loan Granted to Katharagama Mess
Fund Transfer to Habaraduwa
Temporary Loans
Surcharge
Fund Transfer to Anuradhapura Mess
Fund Transfer to Trincomale Mess
Fund Transfer to Kilinochchi Mess
Food & Beverage
Traveling Expenses
House Keeping Expenses

Balance C/F (Note - A)

Note - A : Cash & Cash Equivalents

Cash at Bank

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

2022	2021
Rs. Cts.	Rs. Cts.
2,614,379.98	809,824.14
-	1,431.59
2,173.50	8,759.50
2,616,553.48	820,015.23
63,571,969.20	32,368,387.03
3,640,190.00	4,044,092.84
175,539.05	-
173,880.00	133,515.00
58,198.00	-
-	85,000.00
1,000,000.00	2,000,000.00
68,619,776.25	38,630,994.87
55,203,125.50	32,321,822.00
600,879.00	-
239,500.00	-
178,200.00	210,600.00
26,730.00	26,730.00
668,123.25	-
40,000.00	45,646.07
210,755.11	212,568.27
4,970.74	-
2,430.00	3,840.00
23,600.00	15,750.00
19,163.00	26,467.00
85,021.81	-
12,000.00	-
-	506,598.28
-	598,800.00
2,000,000.00	-
-	150,000.00
-	850,000.00
877,380.00	-
-	3,402.00
1,490,210.00	1,195,703.00
3,524,462.56	645,600.00
100,000.00	-
58,503.00	18,550.00
1,294.00	2,000.00
1,420.00	380.00
65,367,767.97	36,834,456.62
5,868,561.76	2,616,553.48



As at	As at
31.12.2022	31.12.2021
Rs. Cts.	Rs. Cts.
5,799,268.26	2,614,379.98
69,293.50	2,173.50
5,868,561.76	2,616,553.48

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

	2022	2021
	Rs. Cts.	Rs. Cts.
NOTE 01 - OTHER INCOME		
Commission Income	<u>175,539.05</u>	<u>-</u>
	<u>175,539.05</u>	<u>-</u>
 NOTE 03 - TRADE & OTHER RECEIVABLES	 31.12.2022	 31.12.2021
	Rs. Cts.	Rs. Cts.
Credit Sales Receivables from Members	8,886,037.00	5,335,148.88
Subscriptions Receivable from Members	-	271,441.00
VOP Receivable	641,109.50	462,456.00
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
EPF/ETF Receivable from Messes	111,780.00	114,885.00
Festival Advances	33,200.00	33,200.00
	<u>14,142,604.81</u>	<u>10,687,609.19</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 02 - PROPERTY, PLANT & EQUIPMENT

	Assets	Furniture & Fittings	Kitchen Equipment	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.	Rs. Cts.
Cost as at 01.01.2022	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	-	-	220,430.00	-	-	-	-	380,449.00	600,879.00
Cost as at 31.12.2022	9,104,330.87	129,306.00	220,430.00	95,000.00	15,249.00	441,630.00	7,500.00	415,749.00	10,429,194.87
Acc.Dep as at 01.01.2022	4,449,407.61	41,522.40	-	38,000.00	6,099.60	128,911.00	3,000.00	7,363.33	4,674,303.94
Charge for the Year	910,433.09	12,930.60	603.92	9,500.00	1,524.90	44,163.00	750.00	6,470.27	986,375.77
Acc.Dep as at 31.12.2022	5,359,840.70	54,453.00	603.92	47,500.00	7,624.50	173,074.00	3,750.00	13,833.60	5,660,679.72
Carrying Value as at 31.12.2021	4,654,923.26	87,783.60	-	57,000.00	9,149.40	312,719.00	4,500.00	27,936.67	5,154,011.93
Carrying Value as at 31.12.2022	3,744,490.17	74,853.00	219,826.08	47,500.00	7,624.50	268,556.00	3,750.00	401,915.40	4,768,515.15



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 04 - MESS RECEIVABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Habaraduwa Mess	441,598.28	421,598.28
Katharagama Mess	576,500.00	150,000.00
Trincomale Mess	300,000.00	-
Anuradhapura Mess	177,380.00	-
Ampara Mess	29,500.00	-
Fort Mess	29,500.00	-
Kandy Mess	29,500.00	-
Kilinochchi Mess	10,000.00	-
Nuwara Eliya Mess	29,500.00	-
Wellawatta Mess	35,000.00	-
	1,658,478.28	571,598.28

NOTE 05 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
People's Bank, Thimbirigasyaya C/A No. 086100191190959	5,799,268.26	2,614,379.98
Petty Cash	69,293.50	2,173.50
	5,868,561.76	2,616,553.48

NOTE 06 - TRADE & OTHER PAYABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees	55,000.00	55,000.00
Payable to		
Nuwaraeliya Mess	1,749,779.00	647,485.00
Kandy Mess	4,506,724.00	2,473,550.00
Wellawaththa Mess	5,370,931.00	3,011,530.00
Ampara Mess	1,784,610.00	825,141.00
Fort Mess	10,004,848.00	3,701,475.00
Kilinochchi Mess	-	2,800.00
Katharagama Mess	86,800.00	-
Retired Members	10,050.00	37,838.81
EPF/ETF Payable	-	18,630.00
Other Payables	-	103,195.70
Commission Payable to Café (Cook Allowance)	-	67,455.63
Payable to Members	-	334,545.81
News Paper Bill Payable	-	1,470.00
Telephone & Internet Payable - SLT ,Mobitel	29,449.95	14,572.89
	23,598,191.95	11,294,689.84



**SRI LANKA POLICE INSPECTOR'S
MESS – WELLAWATTA**

31.12.2022

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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 2022, 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 2022, 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 2022, 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.



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Chartered Accountants

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20.03.2023

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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 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
Income			
Gross Profit - Bar	01	2,324,500.06	824,512.55
Gross Profit - Restaurant	02	884,444.56	1,180,881.85
Other Income	03	6,431.00	4,500.00
Interest Income	04	11,142.38	10,818.66
		<u>3,226,518.00</u>	<u>2,020,713.06</u>
Less: Expenses			
Electricity		281,768.43	200,483.54
Audit Fees		32,000.00	33,000.00
Telephone Charges		53,642.26	44,583.01
Cleaning Items		484,990.00	132,885.00
Building Maintenance		1,072,879.54	93,179.00
Bank Charges		3,750.00	7,500.00
Depreciation		529,885.57	527,698.95
Withdrawals & Stock Damaged		209,852.31	17,620.32
Salaries		215,983.00	290,000.00
E.P.F		4,860.00	-
E.T.F		1,215.00	-
News papers		24,040.00	20,150.00
Transport		11,750.00	9,320.00
Printing & Stationery		9,855.00	7,030.00
Food & Beverages		44,660.07	51,973.75
Equipment Maintenance		52,385.00	-
Quarantine Related Expenses		-	49,785.00
		<u>3,033,516.18</u>	<u>1,485,208.57</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>193,001.81</u>	<u>535,504.49</u>



Dayananda Samarawickrema & Co.,

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

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	843,270.21	1,307,195.78
		<u>843,270.21</u>	<u>1,307,195.78</u>
Current Assets			
Inventory	06	5,816,699.26	4,271,851.19
Credit Sales Receivable from Bambalapitiya Mess		5,370,931.00	3,011,530.00
Cash & Cash Equivalents	07	1,340,575.27	2,063,358.65
		<u>12,528,205.53</u>	<u>9,346,739.84</u>
Total Assets		<u>13,371,475.74</u>	<u>10,653,935.62</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		7,752,930.95	7,217,426.46
Excess / (Deficit) of Expenditure over Income		193,001.81	535,504.49
Accumulated Fund C/F		<u>7,945,932.76</u>	<u>7,752,930.95</u>
Current Liabilities			
Trade Creditors	08	5,301,574.12	2,785,719.59
Accrued Expenses	09	123,968.85	115,285.08
		<u>5,425,542.97</u>	<u>2,901,004.67</u>
Total Funds & Liabilities		<u>13,371,475.74</u>	<u>10,653,935.62</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

20th March 2023




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

No. 20/26, Station Lane,
Nugegoda, Sri Lanka.
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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 2022

	2022	2021
	Rs. Cts.	Rs. Cts.
Opening Balances		
Current A/C - BOC Wellawatta 984428	1,697,827.99	1,571,527.97
Savings Accounts - BOC 9327053	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
	2,063,358.65	1,952,495.72
Add: Receipts		
Sales	24,121,163.00	16,298,184.80
Credit Sales Received	14,204,919.00	-
Booking Income	-	4,500.00
Interest Income - Savings Account	11,142.38	10,760.11
Extra Charges Received	6,431.00	-
	38,343,655.38	16,313,444.91
Less: Payments		
Electricity	262,413.56	189,429.85
Acquisition of Fixed Assets	65,960.00	-
Purchase of Foods & Liquor	36,818,209.31	15,380,286.67
Telephone Charges	49,028.28	44,157.71
Photocopy, Printing & Stationery	9,855.00	7,030.00
Building Maintenance	1,072,879.54	93,179.00
Equipment Maintenance	52,385.00	-
Bank Charges	3,750.00	7,500.00
News Papers	26,550.00	16,620.00
Cleaning Items	426,940.00	113,085.00
Salaries	212,743.00	290,000.00
EPF	8,100.00	-
ETF	1,215.00	-
Transport	11,750.00	9,320.00
Food & Beverages	44,660.07	51,973.75
	39,066,438.76	16,202,581.98
Closing Balances (Note A)	1,340,575.27	2,063,358.65
Note A - Closing Balances		
	As at	As at
	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Current A/C - BOC Wellawatta 984428	858,427.37	1,697,827.99
Savings Accounts - BOC 9327053	375,617.91	364,530.66
Savings A/C No- 145200190011269 - People's Bank	2,040.55	-
Cash in Hand	1,000.00	1,000.00
Petty Cash	103,489.44	-
	1,340,575.27	2,063,358.65



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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022.**

NOTE 01 - GROSS PROFIT - BAR

	2022 Rs. Cts.	2021 Rs. Cts.
Sales	25,168,422.00	10,935,881.00
Less: Cost of Sales		
Opening Stock as at 01.01.2022	3,492,362.71	2,473,176.45
Add: Purchases	23,819,534.06	11,141,880.03
	27,311,896.77	13,615,056.48
Less : Withdrawals & Stock Damaged	(155,696.25)	(11,325.32)
	27,156,200.52	13,603,731.16
Less: Closing Stock as at 31.12.2022	(4,312,278.58)	(3,492,362.71)
	22,843,921.94	10,111,368.45
Gross Profit	2,324,500.06	824,512.55

NOTE 02 - GROSS PROFIT- RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	15,517,061.00	4,939,931.87
Less: Cost of Sales		
Opening stock as at 01.01.2022	779,488.48	729,731.89
Add: Purchases	15,411,704.71	3,815,101.61
	16,191,193.19	4,544,833.50
Less : Withdrawals & Stock Damaged	(54,156.06)	(6,295.00)
	16,137,037.13	4,538,538.50
Less: Closing stock as at 31.12.2022	(1,504,420.68)	(779,488.48)
	14,632,616.45	3,759,050.02
Gross Profit	884,444.56	1,180,881.85

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Extra Charges Received	6,431.00	-
Booking Charges	-	4,500.00
	6,431.00	4,500.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	11,142.38	10,818.66
	11,142.38	10,818.66



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

As at	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
Cost		
Balance as at 01.01.2022	5,276,989.49	5,276,989.49
Additions during the year	65,960.00	-
Balance as at 31.12.2022	<u>5,342,949.49</u>	<u>5,276,989.49</u>
Less: Provision for Depreciation		
Balance as at 01.01.2022	3,969,793.71	3,442,094.77
Depreciation for the year	529,885.57	527,698.95
Balance as at 31.12.2022	<u>4,499,679.28</u>	<u>3,969,793.71</u>
Written Down Value as at 31.12.2022	<u>843,270.21</u>	<u>1,307,195.78</u>

NOTE 06 - INVENTORY

	Rs. Cts.	Rs. Cts.
Bar Stock	4,312,278.58	3,492,362.71
Restaurant Stock	1,504,420.68	779,488.48
	<u>5,816,699.26</u>	<u>4,271,851.19</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current A/C No- 984428 - BOC Wellawatta	858,427.37	1,697,827.99
Savings A/C No-9327053 - BOC	375,617.91	364,530.66
Savings A/C No- 145200190011269 - People's Bank	2,040.55	-
Cash in Hand	1,000.00	1,000.00
Petty Cash	103,489.44	-
	<u>1,340,575.27</u>	<u>2,063,358.65</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 08 - TRADE CREDITORS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Rockland Distributors	1,101,094.92	245,328.00
Rajatha Distributors (Pvt) Ltd	282,692.25	41,016.00
N. Jayantha Cooray	242,870.00	174,692.50
Crecent Colombo South Distributors	329,507.50	141,673.50
K.N.S. Marketing	84,850.00	26,800.00
Arunadisi	283,684.42	256,916.80
Colombo Egg Centre	116,570.00	43,050.00
R.M.S.L. Jayasekare	102,579.00	56,513.00
Wickramarathne International Trading (Pvt) Ltd	38,420.00	11,890.80
Lanka Canaries	54,811.91	9,006.03
IDL	1,122,371.52	665,469.00
S.D.P.D. Karunarathne	-	54,000.00
Asir Food Products	-	5,600.00
Delmon Trading	268,396.80	533,102.88
Hela Rasa Pala	397,337.00	221,437.32
Gunasekara Distributors	-	53,320.00
J.K.A.R. Jasinghe	297,215.00	-
Beston Products	-	22,350.00
Ruwinda Enterprises	-	11,025.00
Thenuka Distributors	94,000.00	-
Iceman Cold Chain Services (Pvt) Ltd	2,750.00	-
Naleer	-	25,234.26
Thimal Enterprises	92,000.00	87,987.00
Anjana Products	11,760.00	-
Nelna Farm	255,343.00	94,267.50
Dahamsa Distributors (Pvt) Ltd	120,790.80	-
NM Premachandra	2,530.00	5,040.00
	<u>5,301,574.12</u>	<u>2,785,719.59</u>

NOTE 09 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	65,000.00	68,000.00
Electricity	19,354.87	35,820.24
Telephone	4,613.98	11,464.84
Payable to Bambalapitiya Mess	35,000.00	-
	<u>123,968.85</u>	<u>115,285.08</u>



**SRI LANKA POLICE INSPECTOR'S
MESS - FORT**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

T.H. Dharmasena FCA, BA

M.G.K. Ravindra ACA, ACMA

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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 2022, 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 2022, 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 2022, 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.

20.03.2023

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 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
Income			
Gross Profit - Bar	01	5,025,157.93	496,134.89
Gross Profit - Restaurant	02	1,562,321.52	283,918.34
Interest Income		2,017.26	604.05
		<u>6,589,496.71</u>	<u>780,657.28</u>
Less: Expenses			
Electricity		212,976.09	110,527.54
Audit Fees		32,000.00	29,500.00
Telephone & Internet Charges		20,500.00	16,592.33
Photocopy, Printing, Stationery & News Papers		144,420.00	37,614.00
Cleaning and House Keeping Expenses		688,066.00	332,555.00
Maintenance Expenses		186,162.00	202,321.50
Bank Charges		6,800.19	4,050.00
Depreciation		529,233.91	532,139.26
Salaries & Wages		350,000.00	355,400.00
EPF		9,720.00	19,440.00
ETF		2,430.00	4,860.00
Transport Expenses		11,990.00	9,310.00
Entertainment Expenses		-	25,706.54
Kitchen Equipment and Tools Expenses		33,045.00	15,350.00
Electrical Equipment Maintenance		41,402.00	31,865.00
Dialog Television Bill		17,500.00	15,511.87
Water		10,551.70	-
Welfare		-	19,250.00
Postage		975.00	-
Food & Beverage		20,216.00	32,100.00
		<u>2,317,987.88</u>	<u>1,794,093.04</u>
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		<u>4,271,508.83</u>	<u>(1,013,435.76)</u>



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.

BALANCE SHEET AS AT 31ST DECEMBER 2022

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	04	<u>2,976,892.37</u>	<u>3,458,176.28</u>
		<u>2,976,892.37</u>	<u>3,458,176.28</u>
Current Assets			
Inventory	05	3,094,079.09	3,971,711.21
Trade Receivables	06	10,004,848.00	3,701,475.00
Cash & Cash Equivalents	07	<u>(8,831.95)</u>	<u>8,596.09</u>
		<u>13,090,095.14</u>	<u>7,681,782.30</u>
Total Assets		<u><u>16,066,987.51</u></u>	<u><u>11,139,958.58</u></u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		7,352,535.19	8,365,970.95
Less: Excess of Income Over Expenditure		<u>4,271,508.83</u>	<u>(1,013,435.76)</u>
Accumulated Fund C/F		<u>11,624,044.02</u>	<u>7,352,535.19</u>
Current Liabilities			
Trade Creditors	08	4,314,200.93	3,712,614.03
Accrued Expenses	09	<u>128,742.57</u>	<u>74,809.36</u>
		<u>4,442,943.50</u>	<u>3,787,423.39</u>
Total Funds & Liabilities		<u><u>16,066,987.51</u></u>	<u><u>11,139,958.58</u></u>

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


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess


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

20th March 2023



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.**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs. Cts.	2021 Rs. Cts.
Opening Balances as at 01.01.2022		
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
Add: Receipts		
Cash Sales	25,289,658.50	20,685,532.00
Credit Sales Received	23,938,723.50	-
Interest Income - Savings Account	2,017.26	604.05
	49,230,399.26	20,686,136.05
Less: Payments		
Electricity	207,042.88	143,781.01
Purchase of Foods & Liquor	47,511,356.53	19,825,134.71
Telephone & Internet Charges	20,500.00	20,900.00
Photocopy, Printing, Stationery & News Papers	144,420.00	23,504.00
Cleaning Items	641,766.00	297,105.00
Maintenance	186,162.00	202,321.50
Bank Charges	6,800.19	4,050.00
Salaries	327,520.00	353,000.00
Wages	-	2,400.00
Transport	11,990.00	9,310.00
Entertainment & Treatment	-	25,706.54
Kitchen Equipment & Tools Expenses	48,495.00	15,350.00
ETF	2,430.00	4,860.00
EPF	16,200.00	19,440.00
Welfare	-	19,250.00
Electrical Equipment Maintenance	41,402.00	31,865.00
Dialog Bills	17,500.00	15,600.00
Water	10,551.70	-
News Paper Cost	-	13,280.00
Postage	975.00	830.00
Food & Beverage	20,216.00	32,100.00
Assets Purchased	32,500.00	130,000.00
	49,247,827.30	21,189,787.76
Closing Balances (Note A)	(8,831.95)	8,596.09

Note A - Closing Balances

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



As at 31.12.2022	As at 31.12.2021
Rs. Cts.	Rs. Cts.
(271,662.01)	(7,488.72)
224,596.62	3,725.84
38,233.44	12,358.97
(8,831.95)	8,596.09

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT - BAR

	2022	2021
	Rs. Cts.	Rs. Cts.
Sales	35,110,338.00	14,209,256.00
Less: Cost of Sales		
Opening Stock as at 01.01.2022	3,535,110.88	2,206,351.47
Add: Purchases	28,859,400.28	15,041,880.52
	32,394,511.16	17,248,231.99
Less: Closing Stock as at 31.12.2022	(2,309,331.09)	(3,535,110.88)
	30,085,180.07	13,713,121.11
Gross Profit	5,025,157.93	496,134.89

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	20,421,417.00	6,473,885.00
Less: Cost of Sales		
Opening Stock as at 01.01.2022	436,600.33	320,735.82
Add: Purchases	19,207,243.15	6,305,831.17
	19,643,843.48	6,626,566.99
Less: Closing Stock as at 31.12.2022	(784,748.00)	(436,600.33)
	18,859,095.48	6,189,966.66
Gross Profit	1,562,321.52	283,918.34



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 04 - PROPERTY, PLANT & EQUIPMENT

	Cost as at 01.01.2022		Additions		Cost as at 31.12.2022		Acc.Dep as at 01.01.2022		Depreciation		Acc.Dep as at 31.12.2022		WDV as at 31.12.2022		WDV as at 31.12.2021	
	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		1,470,632.41		411,641.27		1,882,273.67		2,234,138.98		2,645,780.25	
Electrical Equipment & Tools	10%	817,197.95	15,450.00		832,647.95		266,120.22		83,043.89		349,164.11		483,483.84		551,077.73	
Printing Machine	10%	43,900.00	32,500.00		76,400.00		13,170.00		5,146.85		18,316.85		58,083.15		30,730.00	
Washing Machine	10%	46,269.00	-	-	46,269.00		13,880.70		4,626.90		18,507.60		27,761.40		32,388.30	
Computer System	10%	247,750.00	-	-	247,750.00		49,550.00		24,775.00		74,325.00		173,425.00		198,200.00	
		5,271,529.60	47,950.00		5,319,479.60		1,813,353.32		529,233.91		2,342,587.23		2,976,892.37		3,458,176.28	



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 05 - INVENTORY

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Bar Stock	2,309,331.09	3,535,110.88
Restaurant Stock	784,748.00	436,600.33
	<u>3,094,079.09</u>	<u>3,971,711.21</u>

NOTE 06 - RECEIVABLES

	Rs. Cts.	Rs. Cts.
Credit Sales Income (from Bambalapitiya Police Mess)	10,004,848.00	3,701,475.00
	<u>10,004,848.00</u>	<u>3,701,475.00</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	Rs. Cts.	Rs. Cts.
Current Account - 204100180011420 P/B Head Quarters	(271,662.01)	(7,488.72)
Savings Accounts - 204200110010932 Head Quarters	224,596.62	3,725.84
Cash in Hand	38,233.44	12,358.97
	<u>(8,831.95)</u>	<u>8,596.09</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 08 - TRADE CREDITORS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Rockland Distributors	1,237,820.28	934,590.24
Biraha Farms PLC	335,375.07	135,125.00
K.N.S. Marketing	81,750.00	35,450.00
Arunadisi	470,086.88	239,543.60
Colombo Egg Centre	160,385.00	56,300.00
R.M.S.L. Jayasekera	136,721.00	92,139.00
Lanka Canaries	75,582.95	28,708.78
IDL	-	1,127,752.32
East West Foods (Pvt) Limited	-	67,500.00
Asir Food Products	-	3,150.00
Hela Rasa Pala	203,789.00	57,370.00
Beston Products	47,000.00	19,450.00
Gills Foods Products	-	51,850.15
High Marketing	52,200.00	-
N.Jayantha Cooray	201,387.50	117,690.00
Ruwinda Enterprises	28,080.00	29,736.00
Sunrex	-	73,153.00
Lion Brevarly PLC (Victory Stores)	157,487.40	219,378.50
Dhammika Cold (Pvt) Ltd	225,126.25	44,964.00
Wickramaratne International (Pvt) Ltd	-	8,683.20
Sri Vasavi (Pvt) Ltd	100,905.60	61,388.40
Tasty (Pvt) Ltd	-	69,250.00
Crescent Colombo South Distributors	284,544.00	141,841.84
Thimal Enterprises (Pvt) Ltd	110,400.00	74,700.00
Pacific Beverage Lanka (Pvt) Ltd	-	22,900.00
Sena Mills Refineries (Pvt) Ltd	165,840.00	-
J. K. A. Rohana Jasinghe	193,280.00	-
D. C. S. L. PLC	46,440.00	-
	4,314,200.93	3,712,614.03

NOTE 09 - ACCRUED EXPENSES

	Rs. Cts.	Rs. Cts.
Audit Fees	61,500.00	59,000.00
Electricity	21,742.57	15,809.36
Salaries & Wages	16,000.00	-
Payable to Bambalapitiya Mess	29,500.00	-
	128,742.57	74,809.36



**SRI LANKA POLICE INSPECTOR'S
MESS - KANDY**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

T.H. Dharmasena FCA, BA

M.G.K. Ravindra ACA, ACMA

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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 2022, 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 2022, 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 2022, 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.

20.03.2023

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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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 2022.

	Notes	2022	2021
		Rs. Cts.	Rs. Cts.
Gross Profit			
Bar	01	1,408,389.28	708,632.07
Restaurant	02	180,818.82	27,058.42
Rooms Income	03	1,226,100.00	201,500.00
Other Income	04	673.10	423.82
		<u>2,815,981.20</u>	<u>937,614.31</u>
Less: Administration Expenses			
Audit Fees		30,000.00	27,500.00
Television Charges		142,843.51	95,582.78
Electricity Charges		224,076.42	117,346.69
Telephone Charges		6,574.88	17,784.22
News Paper Expenses		11,240.00	-
Water Charges		22,386.80	3,965.00
Labour Charges		741,600.00	551,500.00
Cleaning & House Keeping Expenses		287,601.00	56,866.00
Repair & Maintenance Expenses		182,137.00	144,922.00
EPF		38,880.00	38,880.00
ETF		9,720.00	9,720.00
Travelling Expenses		26,740.00	150.00
Bank Charges		4,360.00	4,860.00
Depreciation		61,837.48	60,979.40
Funeral Allowances		6,000.00	6,000.00
Printing & Stationary		79,605.00	8,290.00
Postage		6,275.00	-
Welfare Expenses		-	1,432.00
Festival Advance		20,000.00	-
		<u>1,901,877.09</u>	<u>1,145,778.09</u>
Excess / (Deficit) of Income over Expenditure		<u>914,104.11</u>	<u>(208,163.78)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - KANDY

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

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	458,221.69	433,059.17
Current Assets			
Inventories	06	1,137,587.31	1,506,722.83
Credit Sale Receivable from Bambalapitiya Mess		4,506,724.00	2,473,550.00
Cash & Cash Equivalents	07	511,745.11	(215,528.03)
		<u>6,156,056.42</u>	<u>3,764,744.80</u>
Total Assets		<u>6,614,278.11</u>	<u>4,197,803.97</u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		3,149,607.20	3,357,770.98
Less: Excess / (Deficit) of Income Over Expenditure		914,104.11	(208,163.78)
Accumulated Balance C/F		<u>4,063,711.31</u>	<u>3,149,607.20</u>
Current Liabilities			
Trade & Other Payables	08	2,550,566.80	1,048,196.77
		<u>2,550,566.80</u>	<u>1,048,196.77</u>
Total Funds & Liabilities		<u>6,614,278.11</u>	<u>4,197,803.97</u>

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


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

20th March 2023



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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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 2022.

	2022 Rs. Cts.	2021 Rs. Cts.
Balance as at 01.01.2022		
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	-	80,005.58
Cash at Bank - P/B - C/A - AC/No : 033100110112805 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
	<u>(215,528.03)</u>	<u>879,181.40</u>
Add: Receipts		
Cash Sales	14,411,113.00	9,424,123.00
Room Income	1,154,200.00	183,000.00
Other Income & Interest Income	673.10	423.82
Credit Sales Received	11,519,362.50	1,229,289.00
	<u>27,085,348.60</u>	<u>10,836,835.82</u>
Less : Payments		
Purchases		
Restaurant	10,891,506.31	3,751,127.18
Bar	12,645,496.30	6,396,924.76
Creditor Payments	991,196.77	770,066.54
Television Charges	127,371.78	78,859.90
Electricity Charges	200,684.62	103,708.04
Telephone Charges	6,574.88	15,423.83
News Paper Expenses	11,240.00	-
Water Charges	22,386.80	3,965.00
Labor Charges	715,680.00	521,980.00
Cleaning & House Keeping Expenses	259,301.00	49,316.00
Postage	6,275.00	-
Assets Acquisitions	87,000.00	-
Repair & Maintenance Expenses	182,137.00	144,922.00
EPF	64,800.00	64,800.00
ETF	9,720.00	9,720.00
Printing & Stationery	79,605.00	8,290.00
Travelling Expenses	26,740.00	150.00
Bank Charges	4,360.00	4,860.00
Festival Advance	20,000.00	-
Funeral Allowance	6,000.00	6,000.00
Welfare Expenses	-	1,432.00
	<u>26,358,075.46</u>	<u>11,931,545.25</u>
Balance C/F (Note - A)	<u>511,745.11</u>	<u>(215,528.03)</u>

Note A

Cash at Bank

Cash at Bank - P/B - C/A - AC/No : 033100110112805 Kandy
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy
Cash In Hand - Bar man
Cash in Hand



31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
240,279.97	(357,325.67)
3,380.87	6,869.87
31,334.00	31,334.00
236,750.27	103,593.77
<u>511,745.11</u>	<u>(215,528.03)</u>

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT - BAR

	2022	2021
	Rs. Cts.	Rs. Cts.
Sales	15,876,914.62	7,729,883.00
Less: Cost of sales		
Opening Stock as at 01.01.2022	1,353,377.58	1,398,401.55
Add : Purchases	13,981,249.57	6,976,226.96
	15,334,627.15	8,374,628.51
Less : Closing Stock as at 31.12.2022	(866,101.81)	(1,353,377.58)
	14,468,525.34	7,021,250.93
Gross Profit	1,408,389.28	708,632.07

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	12,033,334.88	4,140,696.42
Less: Cost of sales		
Opening Stock as at 01.01.2022	153,345.25	156,427.00
Add: Purchases	11,970,656.31	4,110,556.25
	12,124,001.56	4,266,983.25
Less: Closing Stock as at 31.12.2022	(271,485.50)	(153,345.25)
	11,852,516.06	4,113,638.00
Gross Profit	180,818.82	27,058.42

NOTE 03 - ROOMS INCOME

	Rs. Cts.	Rs. Cts.
Room Income	1,226,100.00	201,500.00
	1,226,100.00	201,500.00

NOTE 04 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Empty Can Sales	580.00	-
Saving Interest Income	93.10	423.82
	673.10	423.82

NOTE 06 - INVENTORY

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Bar	866,101.81	1,353,377.58
Kitchen	271,485.50	153,345.25
	1,137,587.31	1,506,722.83

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Cash at Bank - People's - C/A - AC/No : 033100110112805 Kandy	240,279.97	(357,325.67)
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	3,380.87	6,869.87
Cash in Hand - Bar man	31,334.00	31,334.00
Cash in Hand	236,750.27	103,593.77
	511,745.11	(215,528.03)



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rate	Cost as at 01.01.2022		Additions		Cost as at 31.12.2022		Acc.Dep as at 01.01.2022		Depreciation		Acc.Dep as at 31.12.2022		WDV as at 31.12.2022		WDV as at 31.12.2021	
		Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Equipment	10%	40,000.00		-		40,000.00		12,000.00		4,000.00		16,000.00		24,000.00		28,000.00	
Kitchen Equipment	10%	-		87,000.00		87,000.00		-		858.08		858.08		86,141.92		-	
Computer Equipment	10%	52,600.00		-		52,600.00		14,060.00		5,260.00		19,320.00		33,280.00		38,540.00	
Computer System	10%	193,365.00		-		193,365.00		58,009.50		19,336.50		77,346.00		116,019.00		135,355.50	
Water Pump Purchasing & Fixing	10%	282,444.00		-		282,444.00		84,733.20		28,244.40		112,977.60		169,466.40		197,710.80	
Computer Printer	10%	30,000.00		-		30,000.00		5,750.00		3,000.00		8,750.00		21,250.00		24,250.00	
Electrical Equipment	10%	11,385.00		-		11,385.00		2,182.13		1,138.50		3,320.63		8,064.37		9,202.87	
		609,794.00		87,000.00		696,794.00		176,734.83		61,837.48		238,572.31		458,221.69		433,059.17	



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 08 -TRADE & OTHER PAYABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	57,500.00	57,000.00
Payable to Bambalapitiya Mess	29,500.00	-
Maria Farm Shop	-	35,720.00
Hillcountry Food Export & Distributors	-	18,145.00
Gamini & Brothers (Pvt) Ltd	-	163,204.80
Janatha Inexpo Enterprises	89,975.80	13,087.20
Asiri Food Products (Pvt) Ltd	9,200.00	4,320.00
International Distilleries Pvt Ltd	625,469.46	-
M. K. L. Mohamed	596,160.00	-
Rockland Distilleries Pvt Ltd	310,781.64	115,717.20
Lahiru Stores	-	12,744.00
East - West Foods	-	128,282.40
Liteol Detergent	28,300.00	7,550.00
South Asia Holdings Pvt Ltd	97,134.00	-
Nelna Farm	253,495.00	102,958.00
Electricity Payable	23,391.80	13,638.65
Telephone Payable	-	2,360.39
PEO TV Payable	15,471.73	16,722.88
M.M.M Farm	210,995.00	-
W. J. Distributors	58,968.00	-
Mint Kandy Distributors	138,914.37	-
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
	5,310.00	6,960.00
	2,550,566.80	1,048,196.77



**SRI LANKA POLICE INSPECTOR'S
MESS - NUWARAELIYA**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

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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 2022, 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 2022, 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 2022, 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.

20.03.2023

G/1003(N)

Dayananda Samarawickrema & Co.,

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
Gross Profit			
Bar	01	559,372.27	140,608.49
Restaurant	02	755,536.92	143,861.70
Rooms Income	03	1,747,500.00	309,000.00
Other Income	04	15,550.00	1,620.00
Interest Income		94.42	2,072.00
		3,078,053.61	597,162.19
Less : Administration Expenses			
Audit Fees		30,000.00	27,500.00
Depreciation		49,696.49	43,372.70
Electricity Charges		300,034.13	160,269.12
Telephone Charges		60,253.30	51,870.81
News Paper Expenses		11,720.00	10,470.00
Water Charges		9,348.49	50.00
Labor Charges		363,677.40	282,780.32
EPF		19,440.00	29,700.00
ETF		4,860.00	4,455.00
Repair & Maintenance Expenses		188,448.45	20,600.00
Garden Maintenance Expenses		2,120.00	-
House Keeping Expenses		71,675.00	-
Foods & Beverages		140,900.00	-
Television Charges		65,338.32	37,516.80
Stationery & Postage Expenses		75,400.00	12,020.00
Travelling Expenses		6,300.00	-
Fuel		7,644.00	-
Cleaning Expenses		124,446.00	18,350.00
Bank Charges		13,383.46	13,620.00
Internet Subscription		-	3,000.00
Wages		2,000.00	-
Postage		12,020.00	-
Retirement Benefits		12,000.00	-
		1,570,705.04	715,574.75
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		1,507,348.57	(118,412.56)



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	528,400.60	357,549.10
Current Assets			
Inventories	06	2,238,155.44	1,913,834.76
Trade and Other Receivables	07	1,749,779.00	647,485.00
Cash & Cash Equivalents	08	1,625,303.87	1,512,984.96
		<u>5,613,238.31</u>	<u>4,074,304.72</u>
Total Assets		<u><u>6,141,638.91</u></u>	<u><u>4,431,853.82</u></u>
FUNDS AND LIABILITIES			
General Reserves			
Accumulated Balance B/F		4,289,137.43	4,407,549.99
Excess / (Deficit) of Income over Expenditure		1,507,348.57	(118,412.56)
Accumulated Balance C/F		<u>5,796,485.99</u>	<u>4,289,137.43</u>
Current Liabilities			
Trade & Other Payables	09	345,152.92	142,716.39
		<u>345,152.92</u>	<u>142,716.39</u>
Total Funds & Liabilities		<u><u>6,141,638.91</u></u>	<u><u>4,431,853.82</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- Nuwaraeliya by


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors'

20th March 2023

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, BA
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SRI LANKA POLICE INPECTORS' MESS - NUWARAELIYA GEMUNU MAWATHA, NUWARAELIYA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	2022 Rs. Cts.	2021 Rs. Cts.
Balance as at 01.01.2022 (Note A)		
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>
Add: Receipts		
Cash Sales		
Restaurant	6,108,285.00	1,486,853.00
Bar	3,438,138.00	1,313,610.00
Room Rent	1,446,000.00	253,500.00
Other Income	15,550.00	1,620.00
Interest Income	94.42	2,072.00
Cash received from Bambalapitiya	1,856,953.50	1,537,885.00
	<u>12,865,020.92</u>	<u>4,595,540.00</u>
Less : Payments		
Purchases		
Kitchen	6,469,337.96	1,687,942.07
Bar	4,526,466.63	1,667,736.85
Acquisition of Fixed Assets	220,548.00	135,590.00
Telephone Charges	57,741.70	51,934.63
Cleaning Charges	124,446.00	18,350.00
News papers Charges	11,720.00	11,920.00
Television Charges	65,338.32	41,416.80
Labor Charges	350,717.40	282,780.32
Wages	2,000.00	-
Electricity Charges	290,224.60	146,872.15
Water Charges	9,348.49	110.00
House Keeping Expenses	71,675.00	-
Garden Maintenance Expenses	2,120.00	-
Travelling & Transport Expenses	6,300.00	-
Stationary	75,400.00	7,270.00
Bank Charges	13,383.46	13,620.00
Postage	12,020.00	4,750.00
Fuel	7,644.00	-
Repairs & Maintenance Expenses	188,448.45	20,600.00
Foods & Beverages	140,900.00	-
EPF	32,400.00	29,700.00
ETF	4,860.00	4,455.00
Retirement Benefits	12,000.00	-
Subscription Charges	-	3,000.00
Opening Creditor Settlement	57,662.00	-
	<u>12,752,702.01</u>	<u>4,128,047.82</u>
Balance C/F (Note - A)	<u>1,625,303.87</u>	<u>1,512,984.96</u>
Note - A		
Cash at Bank		
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	-	12,343.01
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,574,483.98	1,149,129.50
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	3,780.69	176,155.86
Cash in Hand	47,039.20	175,356.59
	<u>1,625,303.87</u>	<u>1,512,984.96</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - BAR INCOME

	Note	2022 Rs. Cts.	2021 Rs. Cts.
Sales			
Cash		3,438,138.00	1,313,610.00
Credit		1,533,752.50	773,020.00
		<u>4,971,890.50</u>	<u>2,086,630.00</u>
Less: Cost of Sales			
Opening Stock as at 01.01.2022		1,694,982.92	1,973,267.58
Add : Purchase		4,539,462.63	1,667,736.85
		<u>6,234,445.55</u>	<u>3,641,004.43</u>
Less : Closing Stock as at 31.12.2022		(1,821,927.32)	(1,694,982.92)
		<u>4,412,518.23</u>	<u>1,946,021.51</u>
Gross Profit		<u>559,372.27</u>	<u>140,608.49</u>

NOTE 02 - RESTAURANT INCOME

	Note	2022 Rs. Cts.	2021 Rs. Cts.
Sales			
Cash		6,108,285.00	1,486,853.00
Credit		1,123,995.00	355,745.00
		<u>7,232,280.00</u>	<u>1,842,598.00</u>
Less: Cost of Sales			
Opening Stock as at 01.01.2022		218,851.84	171,984.07
Add: Purchase		6,674,119.36	1,745,604.07
		<u>6,892,971.20</u>	<u>1,917,588.14</u>
Less : Closing Stock as at 31.12.2022		(416,228.12)	(218,851.84)
		<u>6,476,743.08</u>	<u>1,698,736.30</u>
Gross Profit		<u>755,536.92</u>	<u>143,861.70</u>

NOTE 03 - ROOM INCOME

	2022 Rs. Cts.	2021 Rs. Cts.
Cash Basis	1,446,000.00	253,500.00
Credit Basis	301,500.00	55,500.00
	<u>1,747,500.00</u>	<u>309,000.00</u>

NOTE 04 - OTHER INCOME

	2022 Rs. Cts.	2021 Rs. Cts.
Extra Cash Received	10,000.00	-
Breakage Income	5,550.00	1,620.00
	<u>15,550.00</u>	<u>1,620.00</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Grass Cutter Machine	Other Assets	Pressure Gun	Tools and Equipments	Computer Hardware 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 01.01.2022	14,700.00	11,290.00	10,400.00	35,200.00	291,140.00	6,360.00	101,413.50	470,503.50
Additions during the Year	-	-	-	189,750.00	-	30,798.00	-	220,548.00
Cost as at 31.12.2022	14,700.00	11,290.00	10,400.00	224,950.00	291,140.00	37,158.00	101,413.50	691,051.50
Acc.Dep as at 01.01.2022	5,880.00	4,516.00	3,120.00	4,654.79	62,451.56	1,908.00	30,424.05	112,954.40
Charge for the Year	1,470.00	1,129.00	1,040.00	5,651.44	29,114.00	1,150.71	10,141.35	49,696.49
Acc.Dep as at 31.12.2022	7,350.00	5,645.00	4,160.00	10,306.23	91,565.56	3,058.71	40,565.40	162,650.90
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
Carrying Value as at 31.12.2022	7,350.00	5,645.00	6,240.00	214,643.77	199,574.44	34,099.29	60,848.10	528,400.60



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 06 -INVENTORIES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Kitchen	416,228.12	218,851.84
Bar	1,821,927.32	1,694,982.92
	<u>2,238,155.44</u>	<u>1,913,834.76</u>

NOTE 07 - TRADE & OTHER RECEIVABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Receivable from Bambalapitiya Mess	1,749,779.00	647,485.00
	<u>1,749,779.00</u>	<u>647,485.00</u>

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288	-	12,343.01
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216	1,574,483.98	1,149,129.50
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982	3,780.69	176,155.86
Cash in Hand	47,039.20	175,356.59
	<u>1,625,303.87</u>	<u>1,512,984.96</u>

NOTE 09 -TRADE & OTHER PAYABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	57,500.00	57,000.00
Telephone Payable	6,395.97	3,884.37
Electricity Payable	33,979.55	24,170.02
Payable to Bambalapitiya Mess	29,500.00	-
New Real Lanka Dairies	68,006.40	-
P.R.P. Enterprises	12,996.00	-
Nelna Farms (pvt) ltd	136,775.00	56,172.00
New Najimas	-	1,490.00
	<u>345,152.92</u>	<u>142,716.39</u>



**SRI LANKA POLICE INSPECTOR'S
MESS - KATHARAGAMA**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

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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 2022, 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 2022, 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 2022, 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.
20.03.2023
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 2022.

	Note	2022 Rs. Cts.	2021 Rs. Cts.
Gross Profits From			
Restaurant	01	212,530.77	(2,606.63)
Room Income	02	437,600.00	67,800.00
Other Income	03	10,895.29	1,690.14
		<u>661,026.06</u>	<u>66,883.51</u>
Less : Administration Expenses			
Television Charges		16,102.00	3,890.00
Labour Charges		126,150.00	268,158.00
EPF		6,480.00	16,540.08
ETF		1,620.00	4,135.02
Internet Charges		1,054.00	3,805.00
Repair & Maintenance Expenses		112,870.18	35,413.50
House Keeping Expenses		4,515.00	78,300.00
Newspapers, Printing & Stationery Expenses		16,890.00	3,973.00
Bank Charges		-	810.00
Audit Fees		10,000.00	25,500.00
Fuel		1,600.00	-
Depreciation		27,883.82	27,883.82
Travelling & Transport Expenses		1,000.00	2,521.00
Cleaning Expenses		28,020.00	50,030.00
Postage		2,300.00	855.00
Wages		-	1,300.00
		<u>356,485.00</u>	<u>523,114.42</u>
EXCESS / (DEFICIT) OF INCOME OVER EXPENDITURE		<u>304,541.06</u>	<u>(456,230.91)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

BALANCE SHEET AS AT 31ST DECEMBER 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
ASSETS			
Property, Plant & Equipment	04	164,691.02	192,574.84
Current Assets			
Inventories	05	158,930.37	15,879.29
Credit Sales Receivable from Bambalapitiya Mess		86,800.00	-
Cash & Cash Equivalents	06	440,451.71	58,453.73
		<u>686,182.08</u>	<u>74,333.02</u>
Total Assets		<u>850,873.10</u>	<u>266,907.86</u>
FUNDS AND LIABILITIES			
Accumulated Fund			
Balance B/F		(99,692.96)	356,537.95
Excess / (Deficit) of Income Over Expenditure during the year		<u>304,541.06</u>	<u>(456,230.91)</u>
Balance C/F		<u>204,848.10</u>	<u>(99,692.96)</u>
Current Liabilities			
Audit Fees Payable		35,500.00	52,000.00
Amount Due to Katharagama Mess Account		-	132,971.00
Amount Due to Bambalapitiya Mess		576,500.00	181,629.82
Salary Payable		30,920.00	-
EPF Payable		2,700.00	-
ETF Payable		405.00	-
		<u>646,025.00</u>	<u>366,600.82</u>
Total Funds & Liabilities		<u>850,873.10</u>	<u>266,907.86</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- Kataragama by.

.....
President
Police Inspectors' Mess

20th March 2023



.....
Secretary
Police Inspectors' Mess

.....
Treasurer
Police Inspectors' Mess

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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POLICE INSPECTORS' MESS - KATHARAGAMA DUTUGEMUNU MAWATHA, KATHARAGAMA

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

Opening Balance as at 01.01.2022

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

Add : Receipts

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

Less : Payments

Television Charges
Labour Charges
EPF
ETF
Internet Charges
Repair & Maintenance Expenses
House Keeping Expenses
Foods & Beverages
Newspapers, Printing & Stationery Expenses
Bank Charges
Audit Fees
Fuel
Travelling & Transport Expenses
Postage
Kitchen Purchases
Cleaning Expenses
Wages

Closing Balance (Note A)

	2022 Rs. Cts	2021 Rs. Cts
Opening Balance as at 01.01.2022		
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 P/B Katharagama	28,470.48	63,113.59
Mess Money	1,801.12	4,517.41
Petty Cash - Cash In Hand	3,050.00	3,975.00
	58,453.73	164,793.01
Add : Receipts		
Sales Income from Kitchen	1,320,640.00	114,105.00
Room Income	415,800.00	67,800.00
Interest on Savings Account	745.29	890.14
Gas Income	9,600.00	800.00
Sundry Income	550.00	-
Loan received from Bambalapitiya Mess	400,000.00	150,000.00
	2,147,335.29	333,595.14
Less : Payments		
Television Charges	16,102.00	3,890.00
Labour Charges	90,910.00	124,232.28
EPF	8,100.00	-
ETF	1,215.00	-
Internet Charges	1,054.00	3,805.00
Repair & Maintenance Expenses	242,471.00	35,413.50
House Keeping Expenses	4,515.00	78,300.00
Foods & Beverages	97,311.50	-
Newspapers, Printing & Stationery Expenses	16,890.00	3,973.00
Bank Charges	-	810.00
Audit Fees	-	26,500.00
Fuel	1,600.00	-
Travelling & Transport Expenses	1,000.00	2,521.00
Postage	2,300.00	855.00
Kitchen Purchases	1,253,848.81	108,304.64
Cleaning Expenses	28,020.00	50,030.00
Wages	-	1,300.00
	1,765,337.31	439,934.42
Closing Balance (Note A)	440,451.71	58,453.73

Note A

Closing Balance as at 31.12.2022

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



	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	8,077.01	8,077.01
Current Account 168100100009951- P/B Katharagama	241,179.62	17,055.12
Savings Account 168200180009951 PB Katharagama	4,011.77	28,470.48
Petty Cash - Cash In Hand	1,680.00	3,050.00
Mess Money	998.81	1,801.12
	184,504.50	-
	440,451.71	58,453.73

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT FROM RESTAURANT SALES

	2022	2021
	Rs. Cts.	Rs. Cts.
Sales		
Cash	1,287,285.00	109,215.00
Credit	98,355.00	4,890.00
	<u>1,385,640.00</u>	<u>114,105.00</u>
Opening Stock as at 01.01.2022	15,879.29	24,286.28
Add:Purchases	1,316,160.31	108,304.64
	<u>1,332,039.60</u>	<u>132,590.92</u>
Less:Closing Stock as at 31.12.2022	(158,930.37)	(15,879.29)
Cost of Sales	<u>1,173,109.23</u>	<u>116,711.63</u>
Gross Profit	<u>212,530.77</u>	<u>(2,606.63)</u>

NOTE 02 - ROOM INCOME

	2022	2021
	Rs. Cts.	Rs. Cts.
Cash Basis	437,600.00	67,800.00
	<u>437,600.00</u>	<u>67,800.00</u>

NOTE 03 - OTHER INCOME

	2022	2021
	Rs. Cts.	Rs. Cts.
Gas Income	9,600.00	800.00
Savings Interest Income	745.29	890.14
Sundry Income	550.00	-
	<u>10,895.29</u>	<u>1,690.14</u>

NOTE 05 - INVENTORIES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Kitchen - Food Items	158,930.37	15,879.29
	<u>158,930.37</u>	<u>15,879.29</u>

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Current Account 086100130012862- P/B Thibirigasyaya	8,077.01	8,077.01
Current Account 168100100009951- P/B Katharagama	241,179.62	17,055.12
Savings Account 168200180009951 P/B Kataragama	4,011.77	28,470.48
Petty Cash - Cash In Hand	1,680.00	3,050.00
Mess Money	998.81	1,801.12
Cash In Transit	184,504.50	-
	<u>440,451.71</u>	<u>58,453.73</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 04- PROPERTY, PLANT & EQUIPMENT

		Cost as at 01.01.2022	Additions	Cost as at 31.12.2022	Acc.Dep as at 01.01.2022	Depreciation	Acc.Dep as at 31.12.2022	WDV as at 31.12.2022	WDV as at 31.12.2021
✚ Furniture & Fittings	10%	61,132.50	-	61,132.50	24,453.00	6,113.25	30,566.25	30,566.25	36,679.50
House Keeping Items	10%	42,240.00	-	42,240.00	15,312.00	4,224.00	19,536.00	22,704.00	26,928.00
Electrical Equipment	10%	175,465.68	-	175,465.68	46,498.34	17,546.57	64,044.91	111,420.77	128,967.34
		278,838.18	-	278,838.18	86,263.34	27,883.82	114,147.16	164,691.02	192,574.84



**SRI LANKA POLICE INSPECTOR'S
MESS - AMPARA**

31.12.2022

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 - AMPARA

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Ampara** as at 31st December 2022, 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 2022, 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 2022, 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.

20.03.2023

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 2022.

	Note	2022 Rs. Cts.	2021 Rs. Cts.
Gross Profit			
Bar	01	2,073,958.45	1,372,867.39
Restaurant	02	376,062.54	(422,848.68)
Rooms Income	03	192,500.00	40,000.00
Other Income	04	1,518.05	75.73
		<u>2,644,039.04</u>	<u>990,094.44</u>
Less : Administration Expenses			
Audit Fees		30,000.00	27,500.00
Depreciation		93,200.23	87,499.60
Electricity Charges		94,607.19	20,714.86
Telephone Charges		5,532.96	8,298.13
Water Charges		8,780.58	3,618.00
Foods & Beverages		4,435.00	-
Staff Welfare Expenses		-	3,900.00
Printing & Stationery Charges		37,707.00	6,292.00
Cleaning Expenses		37,370.00	-
Transport Expenses		11,200.00	3,850.00
Repair & Maintenance Expenses		250,756.56	25,190.00
House Keeping Expenses		5,999.00	5,954.00
Dialog TV Charges		8,300.00	4,300.00
Postage		3,545.00	2,415.00
Funeral Allowances		3,000.00	-
Fuel		6,400.00	-
Vehicle Maintenances		-	750.00
Bank Charges		2,531.73	2,430.00
		<u>603,365.25</u>	<u>202,711.59</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>2,040,673.79</u>	<u>787,382.85</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

No. 20/26, Station Lane,
Nugegoda, Sri Lanka.
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E-mail : dsandco@sltnet.lk
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POLICE INSPECTORS' MESS - AMPARA NO P 03, DUTUGEMUNU STREET, AMPARA

BALANCE SHEET


As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	<u>537,746.37</u>	<u>585,446.60</u>
		<u>537,746.37</u>	<u>585,446.60</u>
Current Assets			
Inventories	06	2,822,365.82	1,285,070.00
Credit Sale Receivable- Bambalapitiya Mess		1,784,610.00	825,141.00
Cash & Cash Equivalents	07	<u>610,708.14</u>	<u>989,098.94</u>
		<u>5,217,683.96</u>	<u>3,099,309.94</u>
Total Assets		<u><u>5,755,430.33</u></u>	<u><u>3,684,756.54</u></u>
FUNDS AND LIABILITIES			
Accumulated Balance B/F		3,627,756.54	2,840,373.69
Add: Excess of Income Over Expenditure		<u>2,040,673.79</u>	<u>787,382.85</u>
Accumulated Balance C/F		<u>5,668,430.33</u>	<u>3,627,756.54</u>
Current Liabilities			
Trade & Other Payables	08	<u>87,000.00</u>	<u>57,000.00</u>
		<u>87,000.00</u>	<u>57,000.00</u>
Total Funds & Liabilities		<u><u>5,755,430.33</u></u>	<u><u>3,684,756.54</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- Ampara by


.....
President
Police Inspectors' Mess

20th March 2023




.....
Secretary
Police Inspectors' Mess


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

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	2022 Rs. Cts.	2021 Rs. Cts.
Balance as at 01.01.2022 (Note A)		
Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289	35,429.89	35,429.89
Cash at Bank - P/B - S/A - AC/No : 015200160051335	798,396.66	1,893.62
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126	1,969.35	263,916.71
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>
Add: Receipts		
Sales		
Restaurant	6,431,650.00	2,006,836.00
Bar	12,273,608.00	7,093,440.00
Credit Sales Cash Received	830,823.00	320,470.00
Room Rent	192,500.00	40,000.00
Other Income	1,450.00	-
Savings Interest Received	68.05	75.73
	<u>19,730,099.05</u>	<u>9,460,821.73</u>
Less : Payments		
Purchases		
Restaurant	6,683,654.25	2,658,376.66
Bar	12,899,170.58	6,230,900.88
Electricity Charges	94,607.19	20,714.86
Telephone Charges	5,532.96	8,298.13
Water Charges	8,780.58	3,618.00
Staff Welfare Expenses	-	3,900.00
Printing & Stationery Charges	37,707.00	6,292.00
Cleaning Expenses	37,370.00	-
Food & Beverage	4,435.00	-
Postage	3,545.00	2,415.00
Transport Expenses	11,200.00	3,850.00
Repair & Maintenance Expenses.	250,756.56	25,190.00
House Keeping Expenses	5,999.00	5,954.00
Funeral Allowances	3,000.00	-
Fuel	6,400.00	-
Dialog TV Charges	8,300.00	4,300.00
Bank Charges	2,531.73	2,430.00
Assets Acquired	45,500.00	-
Vehicle Maintenance	-	750.00
	<u>20,108,489.85</u>	<u>8,976,989.53</u>
	<u>610,708.14</u>	<u>989,098.94</u>

Balance C/F (Note - A)

Note A

Cash at Bank

Cash at Bank - PB - C/A - AC/No : 086-1-001-2-0029289
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126
Cash at Bank - P/B - S/A - AC/No : 015200160051335
Mess Money

	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
	35,429.89	35,429.89
	290,771.30	798,396.66
	81,968.17	1,969.35
	202,538.78	153,303.04
	<u>610,708.14</u>	<u>989,098.94</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT FROM BAR

	2022	2021
	Rs. Cts.	Rs. Cts.
Sales		
Cash	10,308,739.00	5,624,003.00
Credit	3,318,089.00	2,117,198.00
	<u>13,626,828.00</u>	<u>7,741,201.00</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2022	1,108,424.52	1,245,857.25
Add : Purchases	12,899,170.58	6,230,900.88
	<u>14,007,595.10</u>	<u>7,476,758.13</u>
Less : Closing Stock as at 31.12.2022	(2,454,725.55)	(1,108,424.52)
Cost of Sales	<u>11,552,869.55</u>	<u>6,368,333.61</u>
Gross Profit	<u>2,073,958.45</u>	<u>1,372,867.39</u>

NOTE 02 - GROSS PROFIT FROM RESTAURANT

	2022	2021
	Rs. Cts.	Rs. Cts.
Sales		
Cash	5,848,605.00	1,709,931.00
Credit	1,014,435.00	474,285.00
	<u>6,863,040.00</u>	<u>2,184,216.00</u>
Less : Cost of Sales		
Opening Stock as at 01.01.2022	176,645.48	125,333.50
Add : Purchase	6,677,972.25	2,658,376.66
	<u>6,854,617.73</u>	<u>2,783,710.16</u>
Less : Closing Stock as at 31.12.2022	(367,640.27)	(176,645.48)
Cost of Sales	<u>6,486,977.46</u>	<u>2,607,064.68</u>
Gross Profit	<u>376,062.54</u>	<u>(422,848.68)</u>

NOTE 03 - ROOMS INCOME

	2022	2021
	Rs. Cts.	Rs. Cts.
Room Income	192,500.00	40,000.00
	<u>192,500.00</u>	<u>40,000.00</u>

NOTE 04 - OTHER INCOME

	2022	2021
	Rs. Cts.	Rs. Cts.
Gas Income	1,450.00	-
Saving Interest	68.05	75.73
	<u>1,518.05</u>	<u>75.73</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 05 - PROPERTY PLANT & EQUIPMENT

	Building	Electrical Equipment	Computer Accessories	Furniture & Fittings	Flags Pole	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2022	596,600.00	157,497.00	87,000.00	16,599.00	17,300.00	874,996.00
Additions during the Year	-	45,500.00	-	-	-	45,500.00
Cost as at 31.12.2022	<u>596,600.00</u>	<u>202,997.00</u>	<u>87,000.00</u>	<u>16,599.00</u>	<u>17,300.00</u>	<u>920,496.00</u>
Acc.Dep as at 01.01.2022	194,640.00	55,769.80	26,100.00	6,119.60	6,920.00	289,549.40
Charge for the Year	59,660.00	21,450.33	8,700.00	1,659.90	1,730.00	93,200.23
Acc.Dep as at 31.12.2022	<u>254,300.00</u>	<u>77,220.13</u>	<u>34,800.00</u>	<u>7,779.50</u>	<u>8,650.00</u>	<u>382,749.63</u>
Carrying Value as at 31.12.2021	401,960.00	101,727.20	60,900.00	10,479.40	10,380.00	585,446.60
Carrying Value as at 31.12.2022	<u>342,300.00</u>	<u>125,776.87</u>	<u>52,200.00</u>	<u>8,819.50</u>	<u>8,650.00</u>	<u>537,746.37</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 06 - INVENTORY

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Bar	2,454,725.55	1,108,424.52
Restaurant	367,640.27	176,645.48
	<u>2,822,365.82</u>	<u>1,285,070.00</u>

NOTE 07 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	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	290,771.30	798,396.66
Cash at Bank - P/B - S/A - AC/No : 015200160051335	81,968.17	1,969.35
Mess Money	202,538.78	153,303.04
	<u>610,708.14</u>	<u>989,098.94</u>

NOTE 08 -TRADE & OTHER PAYABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees	57,500.00	57,000.00
Payable to Bambalapitiya Mess	29,500.00	-
	<u>87,000.00</u>	<u>57,000.00</u>



**SRI LANKA POLICE INSPECTOR'S
MESS - KILINCHCHI**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

T.H. Dharmasena FCA, BA

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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 2022, 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 2022, 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 2022, 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.

20.03.2023

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 2022.

	Note	2022 Rs. Cts.	2021 Rs. Cts.
Gross Profit			
Restaurant	01	(34,539.50)	(21,850.00)
Bar	02	2,103,773.91	760,280.58
Rooms Income	03	64,700.00	18,800.00
Interest Income		990.25	-
		<u>2,134,924.66</u>	<u>757,230.58</u>
Less : Administration Expenses			
Audit Fees		15,000.00	10,000.00
Depreciation		36,848.01	29,708.28
Salary		374,000.00	-
EPF		19,440.00	-
ETF		4,860.00	-
Printing & Stationery Expenses		37,330.00	33,325.00
Travelling Allowance Expenses		3,000.00	6,314.00
Foods & Beverages		10,760.00	-
Labor Charges & wages		2,500.00	3,000.00
Repair & Maintenance Expenses		60,305.00	39,460.00
Postage Charges		4,207.75	3,833.00
Electricity		41,183.66	53,000.00
Telephone		-	7,266.95
Cleaning Items		-	3,755.00
House Keeping Expenses		39,741.00	-
Credit Sales Receivable Written off		2,800.00	-
Bank Charges		4,550.00	1,620.00
		<u>656,525.42</u>	<u>191,282.23</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>1,478,399.24</u>	<u>565,948.35</u>



Dayananda Samarawickrema & Co.,

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

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	04	496,871.51	388,279.52
Current Assets			
Inventory	05	1,929,481.93	1,073,487.61
Credit Sales Receivable From Bambalapitiya Mess		-	2,800.00
Cash & Cash Equivalents	06	4,046,044.66	843,057.36
		<u>5,975,526.59</u>	<u>1,919,344.97</u>
Total Assets		<u><u>6,472,398.10</u></u>	<u><u>2,307,624.49</u></u>

FUNDS AND LIABILITIES

Accumulated Funds

Accumulated Funds		2,287,624.50	1,721,676.15
Add: Funds Transferred from Bambalapitiya Mess		100,000.00	-
Add: Excess of Income Over Expenditure		1,478,399.24	565,948.35
		<u>3,866,023.73</u>	<u>2,287,624.50</u>


Current Liabilities

Accrued Expenses	07	35,000.00	20,000.00
Trade Creditors	08	2,571,374.37	-
		<u>2,606,374.37</u>	<u>20,000.00</u>

Total Funds & Liabilities

<u><u>6,472,398.10</u></u>	<u><u>2,307,624.50</u></u>
----------------------------	----------------------------

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


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Me.

20th March 2023

Dayananda Samarawickrema & Co.,

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	2022 Rs. Cts.	2021 Rs. Cts.
Balance as at 01.01.2022		
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358	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
	843,057.36	542,994.41
Add: Receipts		
Sales		
Restaurant	667,975.00	2,380.00
Bar	25,676,655.00	9,148,613.00
Room Rent	64,700.00	18,800.00
Interest Income	990.25	-
Funds Transferred from Bambalapitiya Mess	100,000.00	-
	26,510,320.25	9,169,793.00
Less : Payments		
Purchases		
Restaurant	731,780.00	3,780.00
Bar	21,828,235.54	8,714,376.10
Salary	361,040.00	-
EPF	32,400.00	-
ETF	4,860.00	-
Printing & Stationery Expenses	37,330.00	33,325.00
Foods & Beverages	10,760.00	-
Travelling Allowance Expenses	3,000.00	6,314.00
Labor Charges	2,500.00	3,000.00
Repair & Maintenance Expenses	60,305.00	39,460.00
Postage Charges	4,207.75	3,833.00
House Keeping Expenses	39,741.00	-
Electricity	41,183.66	53,000.00
Telephone	-	7,266.95
Cleaning Items	-	3,755.00
Assets Acquisition	145,440.00	-
Bank Charges	4,550.00	1,620.00
	23,307,332.95	8,869,730.05
Balance C/F (Note - A)	4,046,044.66	843,057.36

Note A

Cash at Bank

Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358
People's Bank S/A - AC/No : 048-2-001-5-0107588
Petty Cash
Bar Petty Cash
Cash In Hand - Bar man



31.12.2022	31.12.2021
Rs. Cts.	Rs. Cts.
3,871,232.41	740,406.86
1,444.25	-
92,218.00	21,500.50
3,000.00	3,000.00
78,150.00	78,150.00
4,046,044.66	843,057.36

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT- RESTAURANT

	2022 Rs. Cts.	2021 Rs. Cts.
Sales		
Cash	667,975.00	2,380.00
	<u>667,975.00</u>	<u>2,380.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2022	9,868.00	30,318.00
Add: Purchases	731,780.00	3,780.00
	<u>741,648.00</u>	<u>34,098.00</u>
Less: Closing Stock as at 31.12.2022	39,133.50	9,868.00
Cost of Sales	<u>702,514.50</u>	<u>24,230.00</u>
Gross Profit	<u>(34,539.50)</u>	<u>(21,850.00)</u>

NOTE 02 - GROSS PROFIT- BAR

	2022 Rs. Cts.	2021 Rs. Cts.
Sales		
Cash	25,676,655.00	9,148,613.00
	<u>25,676,655.00</u>	<u>9,148,613.00</u>
Less: Cost of Sales		
Opening Stock as at 01.01.2022	1,063,619.61	737,575.93
Add: Purchases	24,399,609.91	8,714,376.10
	<u>25,463,229.52</u>	<u>9,451,952.03</u>
Less: Closing Stock as at 31.12.2022	1,890,348.43	1,063,619.61
Cost of Sales	<u>23,572,881.09</u>	<u>8,388,332.42</u>
Gross Profit	<u>2,103,773.91</u>	<u>760,280.58</u>

NOTE 03 - ROOMS INCOME

	2022 Rs. Cts.	2021 Rs. Cts.
Cash Basis		
	64,700.00	18,800.00
	<u>64,700.00</u>	<u>18,800.00</u>

NOTE 05 - INVENTORY

	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
Bar		
Kitchen	1,890,348.43	1,063,619.61
	<u>39,133.50</u>	<u>9,868.00</u>
	<u>1,929,481.93</u>	<u>1,073,487.61</u>

NOTE 06 - CASH & CASH EQUIVALENTS

As at	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
People's Bank C/A - AC/No : 048-1001-8000-6358 Kilinochchi	3,871,232.41	740,406.86
People's Bank S/A - AC/No : 048-2-001-5-0107588	1,444.25	-
Petty Cash	92,218.00	21,500.50
Bar Petty Cash	3,000.00	3,000.00
Cash In Hand - Bar man	78,150.00	78,150.00
	<u>4,046,044.66</u>	<u>843,057.36</u>

NOTE 07 - ACCRUED EXPENSES

	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
Audit Fees		
Payable to Bambalapitiya Mess	25,000.00	20,000.00
	<u>10,000.00</u>	<u>-</u>
	<u>35,000.00</u>	<u>20,000.00</u>

NOTE 08 - TRADE CREDITORS

Heineken Lanka Limited
Lion Brewery (Ceylon) PLC
Rockland Distilleries (Pvt) Ltd
Asiri Food Products (Pvt) Ltd
B. Sivasubramaniam



	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
	287,575.21	-
	872,526.40	-
	1,370,214.76	-
	4,800.00	-
	<u>36,258.00</u>	<u>-</u>
	<u>2,571,374.37</u>	<u>-</u>

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 04 - PROPERTY PLANT & EQUIPMENT

	Building		Kitchen Equipment		Water Gun		Fridge		Air Condition System		Total	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2022	389,885.65	5%	21,200.00	10%	10,440.00	10%	-	10%	70,500.00	10%	492,025.65	
Additions during the Year	-		27,950.00		-		117,490.00		-		145,440.00	
Cost as at 31.12.2022	389,885.65		49,150.00		10,440.00		117,490.00		70,500.00		637,465.65	
Acc.Dep as at 01.01.2022	70,984.13		8,480.00		3,132.00		-		21,150.00		103,746.13	
Charge for the Year	19,494.28		2,242.52		1,044.00		7,017.21		7,050.00		36,848.01	
Acc.Dep as at 31.12.2022	90,478.41		10,722.52		4,176.00		7,017.21		28,200.00		140,594.14	
Cost of Sales												
Carrying Value as at 31.12.2021	318,901.52		12,720.00		7,308.00		-		49,350.00		388,279.52	
Carrying Value as at 31.12.2022	299,407.24		38,427.48		6,264.00		110,472.79		42,300.00		496,871.51	



**SRI LANKA POLICE INSPECTOR'S
MESS - HABARADUWA**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

T.H. Dharmasena FCA, BA

M.G.K. Ravindra ACA, ACMA

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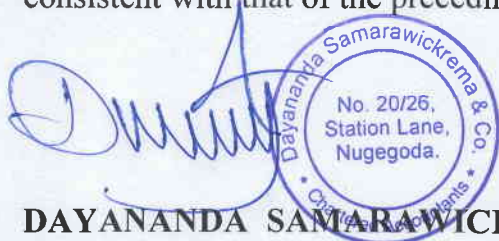
Web : www.dsandco.lk

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 2022, 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 2022, 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 2022, 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.

20.03.2023

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
Income			
Gross Profit - Bar	01	387,633.34	126,901.13
Gross Profit - Restaurant	02	22,135.19	(89,253.78)
Donations Received		50,000.00	-
Interest Income		91.74	219.79
		<u>459,860.27</u>	<u>37,867.14</u>
Less: Expenses			
Cleaning Items		24,995.00	5,790.00
Printing & Stationery		45,585.00	9,504.00
Electricity		73,255.30	91,342.10
Bank Charges		4,443.46	4,050.00
Depreciation		604,943.23	604,943.23
Travelling		6,190.00	2,000.00
Fuel		5,866.00	1,694.00
Food & Beverage		4,820.00	5,985.00
Maintenance Expenses		90,210.00	54,178.50
Postage		1,175.00	3,285.00
Wages		3,000.00	22,450.00
Audit Fees		21,000.00	14,000.00
		<u>885,482.99</u>	<u>819,221.83</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(425,622.72)</u>	<u>(781,354.69)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	03	9,630,951.41	10,235,894.64
Current Assets			
Inventory	04	596,341.18	379,106.62
Cash & Cash Equivalents	05	269,987.05	146,610.40
		<u>866,328.23</u>	<u>525,717.02</u>
Total Assets		<u>10,497,279.64</u>	<u>10,761,611.66</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		9,983,176.02	10,714,530.71
Add: Excess / (Deficit) of Income Over Expenses		(425,622.72)	(781,354.69)
Add : Fund Transfers	06	-	50,000.00
Accumulated Fund C/F		<u>9,557,553.30</u>	<u>9,983,176.02</u>
Non Current Liabilities			
Loan from Bambalapitiya Mess	07	421,598.28	421,598.28
		<u>421,598.28</u>	<u>421,598.28</u>
Current Liabilities			
Trade Creditors	08	455,391.06	318,521.54
Accrued Expenses	09	62,737.00	38,315.82
		<u>518,128.06</u>	<u>356,837.36</u>
Total Funds & Liabilities		<u>10,497,279.64</u>	<u>10,761,611.66</u>

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


.....
President
Police Inspectors' Mess




.....
Secretary
Police Inspectors' Mess


.....
Hon. Treasurer
Police Inspector

20th March 2023

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT
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SRI LANKA POLICE INSPECTORS' MESS - HABARADUWA LIYANAGODA, MUDHALIGEWATTA, HABARADUWA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs. Cts.	2021 Rs. Cts.
Balance as at 01.01.2022		
Bank A/C - 086-1-001-6-0019287	736.03	736.03
Saving Account 3329-2-001-5-0037982	11,538.93	20,436.28
Bank A/C - 329100150037983	133,472.30	163,420.66
Cash in Hand	863.14	25,012.64
	146,610.40	209,605.61
Add: Receipts		
Cash Sales		
Kitchen	2,085,229.00	935,915.00
Bar	3,310,314.00	2,188,743.00
Interest Income	91.74	219.79
Donations Received	50,000.00	50,000.00
Loan from Bambalapitiya Mess	-	506,598.28
	5,445,634.74	3,681,476.07
Less : Payments		
Kitchen Purchases	2,032,190.37	977,709.71
Bar Purchases	2,722,627.60	2,485,798.79
Cleaning Items	17,795.00	5,790.00
Printing & Stationery	45,585.00	9,504.00
Electricity	65,518.30	87,026.28
Travelling	6,190.00	2,000.00
Fuel	5,866.00	1,694.00
Food & Beverage	4,820.00	5,985.00
Maintenance Expenses	90,210.00	54,178.50
Workers Wages	3,000.00	22,450.00
Postage	1,175.00	3,285.00
Bank Charges	4,443.46	4,050.00
Loan Paid to Bambalapitiya Mess	-	85,000.00
Opening Creditor Settlement	322,837.36	-
	5,322,258.09	3,744,471.28
Balance C/F (Note - A)	269,987.05	146,610.40

Note A

People's Bank Current A/C - 086-1-001-6-0019287
People's Bank Saving A/C 3329-2-001-5-0037982
People's Bank Current A/C - 329100150037983
Cash in Hand



31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
-	736.03
5,545.62	11,538.93
257,521.62	133,472.30
6,919.81	863.14
269,987.05	146,610.40

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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT - BAR

	2022 Rs. Cts.	2021 Rs. Cts.
Sales	3,310,314.00	2,188,743.00
Less: Cost of Sales		
Opening Stock as at 01.01.2022	297,645.70	1,022,981.31
Purchases	3,058,838.66	1,336,506.26
	<u>3,356,484.36</u>	<u>2,359,487.57</u>
Less: Closing Stock as at 31.12.2022	(433,803.70)	(297,645.70)
	<u>2,922,680.66</u>	<u>2,061,841.87</u>
Gross Profit	<u>387,633.34</u>	<u>126,901.13</u>

NOTE 02 - GROSS PROFIT- RESTAURANT

	2022 Rs. Cts.	2021 Rs. Cts.
Sales	2,085,229.00	935,915.00
Less: Cost of Sales		
Opening stock as at 01.01.2022	81,460.92	104,548.15
Purchases	2,144,170.37	1,002,081.55
	<u>2,225,631.29</u>	<u>1,106,629.70</u>
Less: Closing stock as at 31.12.2022	(162,537.48)	(81,460.92)
	<u>2,063,093.81</u>	<u>1,025,168.78</u>
Gross Profit	<u>22,135.19</u>	<u>(89,253.78)</u>

NOTE 04 - INVENTORY

	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
Bar Stock	433,803.70	297,645.70
Restaurant Stock	162,537.48	81,460.92
	<u>596,341.18</u>	<u>379,106.62</u>

NOTE 05 - CASH & CASH EQUIVALENTS

	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
People's Bank Current A/C - 086-1-001-6-0019287	-	736.03
People's Bank Saving A/C 3329-2-001-5-0037982	5,545.62	11,538.93
People's Bank Current A/C - 329100150037983	257,521.62	133,472.30
Cash in Hand	6,919.81	863.14
	<u>269,987.05</u>	<u>146,610.40</u>



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

	Building & Fixtures		Furniture		Plastic Chair		Electric item		Kitchen Item		Name Board		Total	
	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2022	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 31.12.2022	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 01.01.2022	665,740.44		69,873.33		10,992.00		12,842.67		28,075.87		19,066.67		806,590.97	
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 31.12.2022	1,165,045.77		122,278.33		19,236.00		22,474.67		49,132.77		33,366.67		1,411,534.20	
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	
Carrying Value as at 31.12.2022	8,821,060.84		401,771.67		63,204.00		73,845.33		161,436.23		109,633.33		9,630,951.41	



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

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 06 - FUND TRANSFERS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Fund Transferred from Bambalapitiya	-	50,000.00
	-	50,000.00

NOTE 07 - LONG TERM LIABILITIES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Opening Loan Amount	421,598.28	-
Additions During The year	-	506,598.28
	421,598.28	506,598.28
Payments During the Year	-	(85,000.00)
	421,598.28	421,598.28

NOTE 08 - TRADE CREDITORS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
International Distillers Ltd	287,507.85	145,510.34
Hansagiri Distributors Pvt Ltd	-	77,011.76
Rockland Distilleries Ltd	-	42,738.60
Real Lanka Distributors	4,056.00	3,042.00
A.H.M. Abubacker	16,200.00	3,876.00
Chandrani Distributors	-	4,710.00
Sisira Traders Habaraduwa	25,625.00	3,995.00
H.S.N. Suranga	5,718.00	3,070.00
I.S. Samarawickrama	-	3,025.00
Gills International Pvt Ltd	30,130.00	7,250.04
K.J.P. alana Damith De Silva	-	20,292.80
D.M. Thilakasiri	31,870.00	4,000.00
K. A. U. I. Kannangara	7,200.00	-
Narangoda Group	18,637.00	-
N. A. S. Ceylon Beverages	28,447.21	-
	455,391.06	318,521.54

NOTE 09 - ACCRUED EXPENSES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees Payable	35,000.00	34,000.00
Electricity Payable	7,737.00	4,315.82
Payable to Bambalapitiya Mess	20,000.00	-
	62,737.00	38,315.82



**SRI LANKA POLICE INSPECTOR'S
MESS - ANURADHAPURA**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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

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

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Anuradhapura** as at 31st December 2022, 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 2022, 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- Anuradhapura** as at 31st December 2022, 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.

20.03.2023

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - ANURADHAPURA NO. 329, VIDYALA MAWATHA, ANURADHAPURA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	Notes	2022 Rs. Cts.
Income		
Gross Profit - Restaurant	01	101,420.21
Room Income	02	519,200.00
Other Income	03	25,000.00
Interest Income		91.62
		<u>645,711.83</u>
Less: Expenses		
Electricity		1,500.00
Audit Fees		10,000.00
Water		89,600.00
Photocopy, Printing, Stationery & News Papers		30,683.80
Cleaning Items		26,790.00
Postage		4,280.00
Maintenance Expenses		117,295.00
Bank Charges		810.00
Depreciation		120,954.91
House Keeping Expenses		356,571.00
Transport Expenses		16,852.00
Fuel		21,930.00
Garden Maintenance		21,880.00
Water Bottles Expenses		3,955.00
Dialog Television Bill		2,898.00
Decoration Expenses		4,500.00
Rent Cost for Assets Items		10,000.00
Food & Beverage		118,383.00
Opening Ceramony Expenses		104,010.00
		<u>1,062,892.71</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(417,180.88)</u>



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - ANURADHAPURA NO. 329, VIDYALA MAWATHA, ANURADHAPURA

BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.
ASSETS		
Non Current Assets		
Property, Plant & Equipment	04	2,841,462.59 <u>2,841,462.59</u>
Current Assets		
Inventory	05	83,165.25
Cash & Cash Equivalents	06	212,171.00 <u>295,336.25</u>
Total Assets		<u><u>3,136,798.84</u></u>
FUNDS & LIABILITIES		
Accumulated Fund B/F - Preliminary Expenses		(275,063.28)
Less: Deficit of Income over Expenditure		(417,180.88)
Add : Fund Transfers	07	3,641,663.00 <u>2,949,418.84</u>
Accumulated Fund C/F		
Current Liabilities		
Accrued Expenses	08	187,380.00 <u>187,380.00</u>
Total Funds & Liabilities		<u><u>3,136,798.84</u></u>

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


.....
President
Police Inspectors' Mess


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess

20th March 2023



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 - ANURADHAPURA NO. 329, VIDYALA MAWATHA, ANURADHAPURA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs. Cts.
Opening Balance as at 01.01.2022	
People's Bank Current A/C 008-1-001-7-0095481	9,838.00
People's Bank Saving A/C 008-2-001-3-0095496	3,652.72
Construction Account	49,418.00
	<u>62,908.72</u>
Add: Receipts	
Kitchen Sales Income	1,085,830.00
Room Income	519,200.00
Interest Income	91.62
Fund Transfer from Bambalapitiya	1,490,210.00
Loans Received from Bambalapitiya	177,380.00
Donations Received	25,000.00
	<u>3,297,711.62</u>
Less : Payments	
Kitchen Purchase	1,067,575.04
Electricity	1,500.00
Water	89,600.00
Photocopy, Printing, Stationery & News Papers	30,683.80
Cleaning Items	26,790.00
Postage	4,280.00
Maintenance Expenses	117,295.00
Bank Charges	810.00
House Keeping Expenses	355,745.00
Transport Expenses	16,852.00
Fuel	21,930.00
Garden Maintenance	21,880.00
Water Bottles Expenses	3,955.00
Dialog Television Bill	2,898.00
Decoration Expenses	4,500.00
Rent Cost for Assets Items	10,000.00
Food & Beverage	118,383.00
Opening Ceremony Expenses	104,010.00
Asset Additions	
Building Construction	893,093.50
Furniture	73,700.00
Name Board	22,500.00
Electrical Equipment	124,479.00
Kitchen Equipment	35,990.00
	<u>3,148,449.34</u>
Balance C/F (Note - A)	<u>212,171.00</u>
Note A	
Closing Balance as at 31.12.2022	
People's Bank Current A/C 008-1-001-7-0095481	218,050.16
People's Bank Saving A/C 008-2-001-3-0095496	1,256.34
Cash in Hand	90,871.70
Cash in Transit	(98,007.20)
	<u>212,171.00</u>



SRI LANKA POLICE INSPECTORS' MESS - ANURADHAPURA
NO. 329, VIDYALA MAWATHA, ANURADHAPURA

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT- RESTAURANT

	2022
	Rs. Cts.
Sales	1,085,830.00
Less: Cost of Sales	
Opening stock as at 01.01.2022	-
Add: Purchases	1,067,575.04
	1,067,575.04
Less: Closing Stocks as at 31.12.2022	(83,165.25)
	984,409.79
Gross Profit	101,420.21

NOTE 02 - ROOM INCOME

	2022
	Rs. Cts.
Room Income	519,200.00
	519,200.00

NOTE 03 - OTHER INCOME

	2022
	Rs. Cts.
Donations Received	25,000.00
	25,000.00

NOTE 05 - INVENTORY

	31.12.2022
	Rs. Cts.
Restaurant Stock	83,165.25
	83,165.25

NOTE 06 - CASH & CASH EQUIVALENTS

	31.12.2022
	Rs. Cts.
People's Bank Current A/C 008-1-001-7-0095481	218,050.16
People's Bank Saving A/C 008-2-001-3-0095496	1,256.34
Cash in Hand	90,871.70
Cash in Transit	(98,007.20)
	212,171.00



**SRI LANKA POLICE INSPECTORS' MESS - ANURADHAPURA
NO. 329, VIDYALA MAWATHA, ANURADHAPURA**

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 04 - PROPERTY, PLANT & EQUIPMENT

	Building Construction	Furniture	Name Board	Electrical Equipment	Kitchen Equipment	Equipment	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2022	-	-	-	-	-	-	-
Additions during the Year	2,673,313.50	95,900.00	23,820.00	127,259.00	36,475.00	5,650.00	2,962,417.50
Cost as at 31.12.2022	2,673,313.50	95,900.00	23,820.00	127,259.00	36,475.00	5,650.00	2,962,417.50
Acc.Dep as at 01.01.2022	-	-	-	-	-	-	-
Charge for the Year	98,663.88	5,789.34	2,055.01	11,226.71	2,788.09	431.88	120,954.91
Acc.Dep as at 31.12.2022	98,663.88	5,789.34	2,055.01	11,226.71	2,788.09	431.88	120,954.91
Carrying Value as at 31.12.2022	2,574,649.62	90,110.66	21,764.99	116,032.29	33,686.91	5,218.12	2,841,462.59



**SRI LANKA POLICE INSPECTORS' MESS - ANURADHAPURA
NO. 329, VIDYALA MAWATHA, ANURADHAPURA**

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 07 - FUND TRANSFERS

	31.12.2022
	Rs. Cts.
Work in Progress Transferred from Bambalapitiya	3,533,163.00
Fund Transfer from Bambalapitiya	100,000.00
Other Donations Received	8,500.00
	<u>3,641,663.00</u>

NOTE 08 - ACCRUED EXPENSES

	31.12.2022
	Rs. Cts.
Audit Fee Payable	10,000.00
Loan Payable to Bambalapitiya Mess	177,380.00
	<u>187,380.00</u>



**SRI LANKA POLICE INSPECTOR'S
MESS - TRINCOMALLE**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

K.G. Chandana Kumara FCA, ACMA, FMAAT

T.H. Dharmasena FCA, BA

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

We have examined the Statement of Financial Position of **Sri Lanka Police Inspectors' Mess – Trincomalee** as at 31st December 2022, 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 2022, 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 - Trincomalee** as at 31st December 2022, 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.

20.03.2023

G/1003(N)

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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SRI LANKA POLICE INSPECTORS' MESS - TRINCOMALEE POST OFFICE ROAD, OLD POLICE COMPLEX, TRINCOMALEE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022.

	Notes	2022 Rs. Cts.
Income		
Gross Profit - Bar	01	100,035.78
Gross Profit - Restaurant	02	(46,071.85)
		<u>53,963.93</u>
Less: Expenses		
Audit Fees		10,000.00
Photocopy, Printing, Stationery & News Papers		12,760.00
Postage		455.00
Maintenance Expenses		29,860.00
Bank Charges		1,763.46
Depreciation		33,441.17
House Keeping Expenses		49,184.00
Transport Expenses		6,820.00
Fuel		7,300.00
Officer Rest House Expenses		37,400.00
Garden Maintenance		44,600.00
Water Bottles Expenses		15,600.00
Decoration Expenses		3,015.00
Rent Cost for Assets Items		29,500.00
Food & Beverage		160,121.00
Opening Ceramony Expenses		242,321.00
		<u>684,140.63</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(630,176.70)</u>



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SRI LANKA POLICE INSPECTORS' MESS - TRINCOMALEE POST OFFICE ROAD, OLD POLICE COMPLEX, TRINCOMALEE


BALANCE SHEET

As at	Notes	31.12.2022 Rs. Cts.
ASSETS		
Non Current Assets		
Property, Plant & Equipment	03	3,193,350.39
		<u>3,193,350.39</u>
Current Assets		
Inventory	04	2,066,336.93
Cash & Cash Equivalents	05	998,160.54
		<u>3,064,497.47</u>
Total Assets		<u>6,257,847.86</u>
FUNDS & LIABILITIES		
Accumulated Fund B/F - Preliminary Expenses		(81,564.00)
Less: Deficit of Income over Expenditure		(630,176.70)
Add : Fund Transfers	06	4,170,062.56
Accumulated Fund C/F		<u>3,458,321.86</u>
Current Liabilities		
Accrued Expenses	07	310,000.00
Trade Creditors	08	2,489,526.00
		<u>2,799,526.00</u>
Total Funds & Liabilities		<u>6,257,847.86</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- Trincomalee by.


.....
President
Police Inspectors' Mess

20th March 2023


.....
Secretary
Police Inspectors' Mess


.....
Treasurer
Police Inspectors' Mess



Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

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SRI LANKA POLICE INSPECTORS' MESS - TRINCOMALEE POST OFFICE ROAD, OLD POLICE COMPLEX, TRINCOMALEE

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 Rs. Cts.
Opening Balance as at 01.01.2022	
Construction Account	34,555.00
	<u>34,555.00</u>
Add: Receipts	
Kitchen Sales Income	458,980.00
Bar Sales Income	490,350.00
Fund Transfer from Bambalapitiya	3,574,462.56
Loans Received from Bambalapitiya	300,000.00
	<u>4,823,792.56</u>
Less : Payments	
Kitchen Purchase	428,482.00
Bar Purchase	59,295.00
Photocopy, Printing, Stationery & News Papers	12,760.00
Postage	455.00
Maintenance Expenses	29,860.00
Bank Charges	1,763.46
House Keeping Expenses	49,184.00
Transport Expenses	6,820.00
Fuel	7,300.00
Garden Maintenance	44,600.00
Officers Rest House Expenses	37,400.00
Decoration Expenses	3,015.00
Rent Cost for Assets Items	29,500.00
Food & Beverage	160,121.00
Opening Ceremony Expenses	242,321.00
Asset Additions	
Building Construction	1,780,202.00
Furniture	201,903.50
Electrical Equipment	459,490.06
Kitchen Equipments	305,715.00
	<u>3,860,187.02</u>
Balance C/F (Note - A)	<u>998,160.54</u>
Note A	
Closing Balance as at 31.12.2022	
People's Bank Current A/C 066-1-001-6-0068944	912,400.54
Petty Cash	16,696.00
Cash In Transit	69,064.00
	<u>998,160.54</u>



NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS PROFIT- BAR

	2022 Rs. Cts.
Sales	490,350.00
Less: Cost of Sales	
Opening stock as at 01.01.2022	-
Add: Purchases	2,303,372.08
	<u>2,303,372.08</u>
Less: Closing Stocks as at 31.12.2022	(1,913,057.86)
	<u>390,314.22</u>
Gross Profit	<u><u>100,035.78</u></u>

NOTE 02 - GROSS PROFIT- RESTAURANT

	2022 Rs. Cts.
Sales	458,980.00
Less: Cost of Sales	
Opening stock as at 01.01.2022	-
Add: Purchases	658,330.92
	<u>658,330.92</u>
Less: Closing Stocks as at 31.12.2022	(153,279.07)
	<u>505,051.85</u>
Gross Profit	<u><u>(46,071.85)</u></u>

NOTE 04 - INVENTORY

	31.12.2022 Rs. Cts.
Bar Stock	1,913,057.86
Restaurant Stock	153,279.07
	<u><u>2,066,336.93</u></u>

NOTE 05 - CASH & CASH EQUIVALENTS

	31.12.2022 Rs. Cts.
People's Bank Current A/C 066-1-001-6-0068944	912,400.54
Petty Cash	16,696.00
Cash In Transit	69,064.00
	<u><u>998,160.54</u></u>



**SRI LANKA POLICE INSPECTORS' MESS - TRINCOMALEE
POST OFFICE ROAD, OLD POLICE COMPLEX, TRINCOMALEE**

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 03 - PROPERTY, PLANT & EQUIPMENT

	Building Construction	Furniture	Kitchen Equipment	Electrical Equipment	Total
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
Cost as at 01.01.2022	-	-	-	-	-
Additions during the Year	2,244,608.00	201,903.50	320,790.00	459,490.06	3,226,791.56
Cost as at 31.12.2022	2,244,608.00	201,903.50	320,790.00	459,490.06	3,226,791.56
Acc.Dep as at 01.01.2022	-	-	-	-	-
Charge for the Year	17,833.87	3,208.33	5,097.48	7,301.49	33,441.17
Acc.Dep as at 31.12.2022	17,833.87	3,208.33	5,097.48	7,301.49	33,441.17
Carrying Value as at 31.12.2022	2,226,774.13	198,695.17	315,692.52	452,188.57	3,193,350.39



SRI LANKA POLICE INSPECTORS' MESS - TRINCOMALEE
POST OFFICE ROAD, OLD POLICE COMPLEX, TRINCOMALEE

NOTES TO THE FINANCIAL STATEMENTS - 2022

NOTE 06 - FUND TRANSFERS

	31.12.2022
	Rs. Cts.
Work in Progress Transferred from Bambalapitiya	4,070,062.56
Funds Transferred from Bambalapitiya Mess	100,000.00
	<u>4,170,062.56</u>

NOTE 07 - ACCRUED EXPENSES

	31.12.2022
	Rs. Cts.
Audit Fee Payable	10,000.00
Loan Payable to Bambalapitiya Mess	300,000.00
	<u>310,000.00</u>

NOTE 08 - TRADE CREDITORS

	31.12.2022
	Rs. Cts.
Rockland Distilleries (Pvt) Ltd	835,209.22
International Distillers Ltd	797,416.52
K. Gunadhasa (Trincomalee Distributors)	23,400.00
Anil Farm	20,000.00
Heineken Lanka Limited	85,360.81
W. M. Mendis & Company Ltd	251,550.33
Madduma Distributors	36,812.00
A. M. T. Marketing & Distributors	175,431.00
Divine Lanka Group of Company (Pvt) Ltd	15,600.00
S. Nanthakisno	30,163.68
Lucksri Distributors	65,160.00
Nanda Distributors	10,549.20
Bairaha Farm PLC	142,873.24
	<u>2,489,526.00</u>



**SRI LANKA POLICE INSPECTOR'S
MESS – CONSOLIDATED**

31.12.2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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T.H. Dharmasena FCA, BA
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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 2022.

	Notes	2022 Rs. Cts.	2021 Rs. Cts.
Income			
Gross Profit - Bar	01	13,982,821.02	4,429,937.10
Gross Profit - Restaurant	02	4,014,659.17	1,099,161.22
Room Income		4,187,600.00	637,100.00
Members Subscriptions		3,368,749.00	4,223,864.31
Other Income	03	284,700.05	6,920.00
Interest Income	04	15,334.11	15,104.19
		<u>25,853,863.36</u>	<u>10,412,086.82</u>
Less: Expenses			
Electricity		1,229,401.22	753,683.85
Audit Fees		250,000.00	219,500.00
Telephone Charges		373,189.57	354,996.22
Photocopy, Printing, Stationery & News Papers		577,533.80	192,355.00
Cleaning Items		1,773,953.00	600,231.00
Repairs & Maintenance		3,134,228.71	692,775.57
Bank Charges		44,822.30	42,780.00
Depreciation		3,074,300.60	2,897,056.83
Withdrawals & Stock Damaged		209,852.31	17,620.32
Water Expenses		165,193.31	7,633.00
Death Donations		9,000.00	6,000.00
Salaries		2,173,410.40	645,400.00
E.P.F		98,820.00	104,560.08
E.T.F		24,705.00	23,170.02
Commission to Clerks (H.O)		-	242,284.77
Electrical Equipment Maintenance		133,787.00	-
Garden Maintenance Expenses		68,600.00	-
Festival Advances		20,000.00	-
Transport		153,876.00	22,480.00
C/F to next page		<u>13,514,673.22</u>	<u>6,822,526.66</u>



Dayananda Samarawickrema & Co.,

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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 2022.

	2022	2021
	Rs. Cts.	Rs. Cts.
B/F from previous page	13,514,673.22	6,822,526.66
Entertainment Expenses	-	25,706.54
Retirement Contribution	24,000.00	-
Dialog Television Bill	252,981.83	156,801.45
Petty Cash Expenses	-	18,550.00
Postage	36,227.75	10,388.00
Food & Beverage	562,798.07	90,058.75
Labor Charges	5,500.00	1,129,188.32
Staff Welfare Expenses	-	24,582.00
Travelling Allowance Expenses	-	14,679.00
House Keeping Expenses	457,430.00	84,634.00
Credit Sales Receivable Written off	2,800.00	-
Donations	-	-
System Renewal Fees	85,021.81	-
Vehicle & Bike Maintenance	-	750.00
Independent Day Expenses	-	-
Rent for Equipment	39,500.00	-
Surcharges	-	3,402.00
Kitchen Equipment and Tools Expenses	33,045.00	15,350.00
Quarantine Related Expenses	-	49,785.00
Officer Rest House Expenses	37,400.00	-
Opening Ceremony Expenses	346,331.00	-
	<u>15,397,708.68</u>	<u>8,446,401.72</u>
Excess of Income over Expenditure	<u>10,456,154.68</u>	<u>1,965,685.10</u>



Dayananda Samarawickrema & Co.,

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

CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER 2022.

As At	Notes	31.12.2022 Rs. Cts.	31.12.2021 Rs. Cts.
ASSETS			
Non Current Assets			
Property, Plant & Equipment	05	26,440,373.32	22,112,187.85
Work In Progress - Anuradhapura Mess		-	2,142,953.00
Work In Progress - Trincomalee Mess		-	645,600.00
		<u>26,440,373.32</u>	<u>24,900,740.85</u>
Current Assets			
Inventory	06	19,943,142.58	14,417,663.51
Receivables	07	14,142,604.81	11,259,207.47
Cash & Cash Equivalents	08	15,914,877.16	8,023,185.58
		<u>50,000,624.55</u>	<u>33,700,056.56</u>
Total Assets		<u>76,440,997.87</u>	<u>58,600,797.41</u>
FUNDS & LIABILITIES			
Accumulated Fund B/F		46,866,710.91	46,299,825.81
Add: Excess of Income Over Expenditure		10,456,154.68	1,965,685.10
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
Other Donations Received		8,500.00	-
Accumulated Fund C/F		<u>57,331,365.59</u>	<u>46,866,710.91</u>
Long Term Liabilities			
Loan Payable to Police Inspectors' Association		1,000,000.00	2,000,000.00
Loan from Bambalapitiya Mess		-	421,598.27
		<u>1,000,000.00</u>	<u>2,421,598.27</u>
Current Liabilities			
Trade Creditors	09	17,417,919.87	7,832,992.01
Accrued Expenses	10	691,712.42	1,164,895.41
Amount due to Katharagama Mess Account		-	132,971.00
Amount Due to Bambalapitiya Mess		-	181,629.82
		<u>18,109,632.29</u>	<u>9,312,488.24</u>
Total Funds & Liabilities		<u>76,440,997.87</u>	<u>58,600,797.41</u>

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


President
Police Inspectors' Mess




Secretary
Police Inspectors' Mess


Hon. Treasurer
Police Inspectors' Mess

20th March 2022

Dayananda Samarawickrema & Co.,

CHARTERED ACCOUNTANTS

Partners

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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 2022.

	2022 Rs. Cts.	2021 Rs. Cts.
Opening Balances as at 01.01.2022.		
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	798,396.66	1,893.62
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126 - Ampara	1,969.35	263,916.71
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 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
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 - 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 Nuwaraeliya	1,149,129.50	841,002.91
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
Saving Account - 81862944	-	1,431.59
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	740,406.86	447,133.91
Cash at Bank - PEOPLE'S - C/A - AC/No : 033-1-001-1-0112805 Kandy	(357,325.67)	681,999.27
Current Account 168100100009951- P/B Kathragama	17,055.12	58,610.00
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 Habaraduwa	11,538.93	20,436.28
People's Bank Current A/C - 329100150037983 Habaraduwa	133,472.30	163,420.66
People's Bank Current A/C 008-1-001-7-0095481 Anuradhapura	9,838.00	-
People's Bank Saving A/C 008-2-001-3-0095496 Anuradhapura	3,652.72	-
Construction Account	83,973.00	-
Cash in Hand	293,172.47	170,264.14
Petty Cash	26,724.00	34,053.20
Mess Money	155,104.16	86,360.27
Cash In Transit	-	117,503.66
Cash in Hand- Barmen	112,484.00	173,262.41
	8,120,649.30	6,632,092.70
Add: Receipts		
Cash Sales	127,169,588.50	70,698,334.80
Room Income	3,792,400.00	563,100.00
Members Subscriptions	3,640,190.00	4,044,092.84
Donations Received	75,000.00	-
Other Income	1,450.00	2,420.00
Sundry Income	6,100.00	-
Commission Received	175,539.05	-
Interest Income - Savings Accounts	15,914.11	15,045.64
Extra Charges Received	16,431.00	-
Last Year Deposits	-	1,229,289.00
Balance C/F	143,013,261.96	83,184,374.98



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 D.S. FONSEKA ROAD, COLOMBO 05.

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

Contd.	2022	2021
	Rs. Cts.	Rs. Cts.
Balance B/F	143,013,261.96	83,184,374.98
EPF / ETF Received from Police Mess	173,880.00	133,515.00
Booking Income	-	4,500.00
Gas Income	9,600.00	-
Fund Transfer From Bambalapitiya	5,164,672.56	1,587,885.00
Loan Granted by Police Inspectors' Association	1,000,000.00	2,000,000.00
Credit Sales Received from Trade Debtors	115,980,948.70	32,688,857.03
Loan Installment from Habaraduwa Mess	-	85,000.00
Loan received from Bambalapitiya Mess	877,380.00	656,598.28
	266,219,743.22	120,340,730.29
Less: Payments		
Electricity	1,163,174.81	744,532.19
Acquisition of Property, Plant and Equipment	5,094,900.06	265,590.00
Purchase of Foods & Liquor	168,569,232.23	69,894,384.02
Creditor Payments	56,574,821.63	33,091,888.54
Telephone & Internet Charges	351,186.93	364,354.52
Photocopy, Printing, Stationery & News Papers	559,548.80	173,230.00
Cleaning Items	1,562,428.00	537,431.00
Bank Charges	44,822.30	42,780.00
Water Expenses	149,593.31	7,693.00
Salaries & Labor Charges	2,066,110.40	1,601,142.60
Transport	142,676.00	26,174.00
Entertainment & Treatment	40,415.00	25,706.54
Repairs & Maintenance	3,201,247.80	692,775.57
Festival Advances	20,000.00	-
System Renewal Fees	85,021.81	-
Retirement Benefit	24,000.00	-
Audit Fees	239,500.00	26,500.00
Television Charges	220,010.10	128,466.70
Staff Welfare	-	24,582.00
E.T.F	51,030.00	45,765.00
E.P.F	340,200.00	324,540.00
Balance C/F	240,499,919.18	108,017,535.68



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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 2022

Contd.	2022	2021
	Rs. Cts.	Rs. Cts.
Balance B/F	240,499,919.18	108,017,535.68
Petty Cash Payments	-	18,550.00
House Keeping Expenses	528,279.00	84,634.00
Food & Beverage	660,109.57	84,073.75
Fund Transfers to Habaraduwa Mess	-	1,356,598.28
Membership Fund Transfer to Police Inspectors' Association	-	598,800.00
Loan Repayment to Police Inspectors' Association	2,000,000.00	-
Loan Granted to Katharagama Mess	-	150,000.00
Fund Transfer to Bambalapitiya	-	85,000.00
Temporary Loan	877,380.00	-
Surcharge	-	3,402.00
Fund Transfer to Anuradhapura Mess	1,490,210.00	1,195,703.00
Fund Transfer to Trincomalee Mess	3,524,462.56	645,600.00
Fund Transfer to Kilinochchi Mess	100,000.00	-
Traveling Expenses	11,200.00	10,985.00
News Paper Cost	22,960.00	13,280.00
Electrical Equipment Maintenance	133,787.00	-
Vehicle & Bike Maintenances	-	750.00
Dialog Bills	17,500.00	15,600.00
Death Donation	9,000.00	6,000.00
Opening Ceremony Expenses	346,331.00	-
Postage	35,232.75	12,683.00
Kitchen Equipment & Tools Expenses	48,495.00	15,350.00
Subscription Charges	-	3,000.00
	250,304,866.06	112,317,544.71
Closing Balances (Note A)	15,914,877.16	8,023,185.58



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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 2022

Note A - Closing Balances

	31.12.2022	31.12.2021
	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	81,968.17	1,969.35
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126 - Ampara	290,771.30	798,396.66
Cash at Bank - BOC - C/A - AC/No : 718375 Bambalapitiya	-	-
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	3,380.87	6,869.87
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	240,279.97	(357,325.67)
Current Account 086100130012862- P/B Thimbirigasyaya	8,077.01	8,077.01
Savings Account 168200180009951 P/B Kathragama	4,011.77	28,470.48
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	3,871,232.41	740,406.86
People's Bank S/A - AC/No : 048-2-001-5-0107588 - Kilinochchi	1,444.25	-
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	-	12,343.01
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	3,780.69	176,155.86
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216 - Nuwaraeliya	1,574,483.98	1,149,129.50
Current A/C - BOC Wellawatta 984428	858,427.37	1,697,827.99
Savings Accounts - BOC 9327053 Wellawatta	375,617.91	364,530.66
Savings A/C No- 145200190011269 - People's Bank - Wellawatta	2,040.55	-
People's Bank, Thimbirigasyaya C/A No. 086100191190959	5,799,268.26	2,614,379.98
Current Account 168100100009951- P/B Kathragama	241,179.62	17,055.12
Current Account - 204100180011420 P/B Head Quarters	(271,662.01)	(7,488.72)
Savings Accounts - 204200110010932 Head Quarters	224,596.62	3,725.84
People's Bank Current A/C - 086-1-001-6-0019287	-	736.03
People's Bank Saving Account 3329-2-001-5-0037982 - Habaraduwa	5,545.62	11,538.93
People's Bank Current A/C - 329100150037983 - Habaraduwa	257,521.62	133,472.30
People's Bank Current A/C 008-1-001-7-0095481 - Anuradhapura	218,050.16	-
People's Bank Saving A/C 008-2-001-3-0095496 - Anuradhapura	1,256.34	-
People's Bank Current A/C 066-1-001-6-0068944 - Trincomalee	912,400.54	-
Cash in Hand- Barmen	113,484.00	112,484.00
Petty Cash	283,376.94	26,724.00
Cash in Hand	419,814.42	293,172.47
Mess Money	203,537.59	155,104.16
Cash In Transit	155,561.30	-
	15,914,877.16	8,023,185.58



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2022

NOTE 01 - GROSS BAR - BAR

	2022 Rs. Cts.	2021 Rs. Cts.
Sales	124,231,712.12	54,040,207.00
Less: Cost of Sales		
Opening Stock	12,545,523.92	11,057,611.54
Add: Purchases	113,860,637.77	51,109,507.60
	126,406,161.69	62,167,119.14
Less : Withdrawals & Stock Damaged	(155,696.25)	(11,325.32)
	126,250,465.44	62,155,793.82
Less: Closing Stock as at 31.12.2022	(16,001,574.34)	(12,545,523.92)
	110,248,891.10	49,610,269.90
Gross Profit	13,982,821.02	4,429,937.10

NOTE 02 - GROSS PROFIT - RESTAURANT

	Rs. Cts.	Rs. Cts.
Sales	67,750,786.88	20,633,727.29
Less: Cost of Sales		
Opening Stock	1,872,139.59	1,663,364.71
Add: Purchases	65,859,712.42	19,749,635.95
	67,731,852.01	21,413,000.66
Less : Withdrawals & Stock Damaged	(54,156.06)	(6,295.00)
	67,677,695.95	21,406,705.66
Less: Closing Stock as at 31.12.2022	(3,941,568.24)	(1,872,139.59)
	63,736,127.71	19,534,566.07
Gross Profit	4,014,659.17	1,099,161.22

NOTE 03 - OTHER INCOME

	Rs. Cts.	Rs. Cts.
Booking Charges	-	4,500.00
Extra Charges Received	16,431.00	-
Empty Can Sales	580.00	-
Donations Received	75,000.00	-
Sundry Income	550.00	-
Breakage Income	5,550.00	1,620.00
Commission Income	175,539.05	-
Gas Income	11,050.00	800.00
	284,700.05	6,920.00

NOTE 04 - INTEREST INCOME

	Rs. Cts.	Rs. Cts.
Interest Income on Savings Account	15,334.11	15,104.19
	15,334.11	15,104.19



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2022

NOTE 05 - PROPERTY, PLANT & EQUIPMENT

	Rs.	Cts.	Rs.	Cts.
Cost as at 01.01.2022	34,145,477.90		33,879,887.90	
Additions during the Year	7,402,486.06		265,590.00	
Cost as at 31.12.2022	41,547,963.96		34,145,477.90	
Acc.Dep as at 01.01.2022	12,033,290.05		9,136,233.21	
Charge for the Year	3,074,300.59		2,897,056.83	
Acc.Dep as at 31.12.2022	15,107,590.64		12,033,290.05	
Carrying Value as at 31.12.2021	22,112,187.85		24,743,654.69	
Carrying Value as at 31.12.2022	26,440,373.32		22,112,187.85	

NOTE 06 - INVENTORY

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Bar Stock	16,001,574.34	12,545,523.92
Restaurant Stock	3,941,568.24	1,872,139.59
	19,943,142.58	14,417,663.51

NOTE 07 - RECEIVABLES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Trade Debtors	13,997,624.81	10,539,524.19
Festival Advances	33,200.00	33,200.00
Mess Receivable	-	421,598.28
Loan Receivable from Katharagama Mess	-	150,000.00
EPF/ETF Receivable from Messes	111,780.00	114,885.00
	14,142,604.81	11,259,207.47

NOTE 08 - CASH & CASH EQUIVALENTS

	31.12.2022	31.12.2021
	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	81,968.17	1,969.35
Cash at Bank - PB - C/A - AC/No : 015-1-001-2-0068126 - Ampara	290,771.30	798,396.66
Cash at Bank - P/B - S/A - AC/No : 003200160086153 Kandy	3,380.87	6,869.87
Cash at Bank - PB - C/A - AC/No : 033-1-001-1-0112805 Kandy	240,279.97	(357,325.67)
Current Account 086100130012862- P/B Thimbirigasyaya	8,077.01	8,077.01
Savings Account 168200180009951 P/B Katharagama	4,011.77	28,470.48
Cash at Bank - PB - C/A - AC/No : 048-1001-8000-6358 Kilinochchi	3,871,232.41	740,406.86
People's Bank S/A - AC/No : 048-2-001-5-0107588 Kilinochchi	1,444.25	-
Cash at Bank - P/B - C/A - AC/No : 086-1-001-4-0019288 -Thimbirigasyaya	-	12,343.01
Cash at Bank - P/B - S/A - AC/No : 134-2-001-6-0031982 - Nuwaraeliya	3,780.69	176,155.86
Cash at Bank - P/B - C/A - AC/No : 134-1-001-6-0044216 Nuwaraeliya	1,574,483.98	1,149,129.50
Current A/C - BOC Wellawatta 984428	858,427.37	1,697,827.99
Savings Accounts - BOC 9327053 Wellawatta	375,617.91	364,530.66
Savings A/C No- 145200190011269 - People's Bank Wellawatta	2,040.55	-
People's Bank, Thimbirigasyaya C/A No. 086100191190959	5,799,268.26	2,614,379.98
Current Account 168100100009951- P/B Katharagama	241,179.62	17,055.12
Current Account - 204100180011420 P/B Head Quarters	(271,662.01)	(7,488.72)
Savings Accounts - 204200110010932 Head Quarters	224,596.62	3,725.84
People's Bank Current A/C - 086-1-001-6-0019287	-	736.03
People's Bank Saving Account 3329-2-001-5-0037982 Habaraduwa	5,545.62	11,538.93
People's Bank Current A/C - 329100150037983 Habaraduwa	257,521.62	133,472.30
People's Bank Current A/C 008-1-001-7-0095481 - Anuradhapura	218,050.16	-
People's Bank Saving A/C 008-2-001-3-0095496 - Anuradhapura	1,256.34	-
People's Bank Current A/C 066-1-001-6-0068944 - Trincomalee	912,400.54	-
Cash in Hand- Barmen	113,484.00	112,484.00
Petty Cash	283,376.94	26,724.00
Cash in Hand	419,814.42	293,172.47
Mess Money	203,537.59	155,104.16
Cash In Transit	155,561.30	-
	15,914,877.16	8,023,185.58



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2022

NOTE 09 - TRADE CREDITORS

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Rockland Distributors	4,855,120.82	1,338,374.04
Biraha Farms PLC	478,248.31	135,125.00
K.N.S. Marketing	166,600.00	62,250.00
Arunadisi	753,771.30	496,460.40
Colombo Egg Centre	276,955.00	99,350.00
R.M.S.L. Jayasekare	239,300.00	148,652.00
Lanka Canaries Ltd	130,394.86	37,714.81
IDL	2,832,765.35	1,938,731.66
S.D.P.D. Karunarathne	-	54,000.00
East West Foods (Pvt) Limited	-	195,782.40
Asiri Food Products	14,000.00	13,070.00
A. M. T. Marketing & Distributors	175,431.00	-
Delmon Trading	268,396.80	533,102.88
Hela Rasa Pala	601,126.00	278,807.32
Beston Products	47,000.00	41,800.00
Naleer	-	25,234.26
Divine Lanka Group of Company (Pvt) Ltd	15,600.00	-
S. Nanthakisno	30,163.68	-
Lucksri Distributors	65,160.00	-
Nanda Distributors	10,549.20	-
NAS Ceylon Beverages	28,447.21	-
Gills Foods Product	-	51,850.15
High Marketing	52,200.00	-
N.Jayantha Cooray	444,257.50	117,690.00
Ruwinda Enterprises	28,080.00	29,736.00
Thimal Enterprises	92,000.00	-
New Najimas	-	1,490.00
New Real Lanka Dairies	72,062.40	3,042.00
Lietol Detergent	28,300.00	7,550.00
Nelna Farms (pvt) ltd	645,613.00	253,397.50
Hill country Food Export & Distributors	-	18,145.00
Gamini & Brothers (pvt) Ltd	-	163,204.80
Janatha Inexpo Enterprises	89,975.80	13,087.20
Lahiru Stores	-	12,744.00
P.R.P. Enterprises	12,996.00	-
South Asia Holdings Pvt Ltd	97,134.00	-
Maria Farm Shop	-	35,720.00
SUNREX	-	73,153.00
C/F to next page	12,551,648.23	6,179,264.42



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2022

NOTE 09 - TRADE CREDITORS (Contd.)

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
B/F from previous page	12,551,648.23	6,179,264.42
NM Premachandra	2,530.00	5,040.00
M.M.M Farm	210,995.00	-
W. J. Distributors	58,968.00	-
Mint Kandy Distributors	138,914.37	-
Lion Brevery PLC (Victory Stores)	1,030,013.80	219,378.50
Dhammika Cold (Pvt) Ltd	225,126.25	44,964.00
Wickramaratne International (Pvt) Ltd	38,420.00	8,683.20
Sri Vasavi (Pvt) Ltd	100,905.60	61,388.40
Tasty (Pvt) Ltd	-	69,250.00
Crescent Colombo South Distributors	257,424.22	141,841.84
Thimal Enterprises (Pvt) Ltd	110,400.00	162,687.00
Sena Mills Refineries (Pvt) Ltd	165,840.00	-
J. K. A. Rohana Jasinghe	490,495.00	-
D. C. S. L. PLC	46,440.00	-
Pacific Beverage Lanka (Pvt) Ltd	-	22,900.00
Rajatha Distributors (Pvt) Ltd	282,692.25	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
Madduma Distributors	36,812.00	-
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	5,310.00	6,960.00
Hansagiri Distributors Pvt Ltd	-	77,011.76
A.H.M. Abubacker	16,200.00	3,876.00
Chandrani Distributors	-	4,710.00
Sisira Traders Habaraduwa	25,625.00	3,995.00
H.S.N. Suranga	5,718.00	3,070.00
Thenuka Distributors	94,000.00	-
Iceman Cold Chain Services (Pvt) Ltd	2,750.00	-
Anjana Products	11,760.00	-
Heineken Lanka Limited	372,936.02	-
B. Sivasubramaniam	36,258.00	-
Dahamsa Distributors (Pvt) Ltd	120,790.80	-
M. K. L. Mohamed	596,160.00	-
W. M. Mendis & Company Ltd	251,550.33	-
I.S. Samarawickrama	-	3,025.00
Gills International Pvt Ltd	30,130.00	7,250.04
K. A. U. I. Kannangara	7,200.00	-
Narangoda Group	18,637.00	-
K. Gunadhasa (Trincomalee Distributors)	23,400.00	-
Anil Farm	20,000.00	-
K.J.P. Alana Damith De Silva	-	20,292.80
D.M. Thilakasiri	31,870.00	4,000.00
	17,417,919.87	7,832,992.01



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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - 2022

NOTE 10 - ACCRUED EXPENSES

	31.12.2022	31.12.2021
	Rs. Cts.	Rs. Cts.
Audit Fees	469,500.00	459,000.00
Retired Members	10,050.00	37,838.81
Electricity	106,205.79	93,754.09
Telephone & Internet	40,459.90	32,282.49
Newspapers & Stationery	-	1,470.00
Salaries & Wages	46,920.00	67,455.63
Payable to Members	-	334,545.81
Other Expenses Payable	-	103,195.70
EPF	2,700.00	18,630.00
ETF	405.00	-
Television Charges	15,471.73	16,722.88
	<u>691,712.42</u>	<u>1,164,895.41</u>

