



ANBAALAYAM INCORPORATED (INC 9891333)

New South Wales, AUSTRALIA

(ABN 75 447 837 660)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

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ANBAALAYAM INCORPORATED (INC 9891333)
(ABN 75 447 837 660)

Declaration by Executive Committee


As those charged with governance of Anbaalayam Incorporated we certify:

- The accompanying special purpose financial statement exhibit a true and fair view of the financial position at 30 June 2018 and transactions for the year then ended of Anbaalayam Incorporated
- The financial statement has been prepared in accordance with our constitution under generally accepted accounting principles.
- We are not aware of any circumstances that would render any particulars included in the financial report to be misleading or inaccurate.
- Key management officers of Anbaalayam Incorporated have not received any benefits from the association during the year.




Ramesh Nadarajah
PRESIDENT

25/8/2018



Neries Selvakumar David
TREASURER

25/8/2018



Deepa Mahesh Menon
SECRETARY

25/8/2018

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Anbaalayam Incorporated

Report on the Financial Report

We have reviewed the accompanying financial report of Anbaalayam Incorporated, which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information.

Executive Committee's Responsibility for the Financial Report

Executive Committee of the Anbaalayam Incorporated is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the relevant legislative requirements and for such internal control as the Executive Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes me believe that the financial report is not in accordance with the relevant legislative requirement including: giving a true and fair view of the Anbaalayam Incorporated's financial position as at 30 June 2018 and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.


Independence

In conducting our review, we have complied with the independence requirements of the Corporations Act 2001.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Anbaalayam Incorporated is not in accordance with the relevant legislative requirement including:

- (a) giving a true and fair view of Anbaalayam Incorporated's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
- (b) complying with the relevant Australian Accounting Standards.



Pathmanathan Srithavan CA

Honorary Auditor

25 August 2018

Beginning of the Financial Statements

ANBAALAYAM INCORPORATED (INC 9891333)
(ABN 75 447 837 660)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
REVENUE			
Sponsor a Child	4	24,591.00	23,202.00
Sponsor a Meal	5	3,844.00	2,043.00
General Donation		3,992.00	16,908.50
Night of Compassion 2016		-	750.00
Night of Compassion 2017		250.00	26,313.70
Night of Compassion 2018	6	38,590.36	-
Anbaalayam Cricket	7	2,645.00	1,745.00
Tamil Movie		-	2,470.00
Total Revenue		73,912.36	73,432.20
EXPENSES			
Sponsor a Child		22,838.00	27,466.62
Sponsor a Meal		3,988.00	2,146.00
Night of Compassion 2018	6	9,344.16	496.50
Livelihood Projects	8	11,547.46	11,565.08
Educational Support projects	9	12,442.56	14,398.32
Anbaalayam Cricket		972.80	-
Night of Compassion 2019		577.10	-
Other Expenses		532.00	1,109.00
Total Expenses		62,242.08	57,181.52
OPERATING SURPLUS		11,670.28	16,250.68

The accompanying notes form part of these financial statements



ANBAALAYAM INCORPORATED (INC 9891333)
(ABN 75 447 837 660)
FINANCIAL POSITION
AS AT 30 JUNE 2018

	2018	2017
	\$	\$
ASSETS		
Current Assets		
Cash and Cash Equivalents	54,205.64	42,535.36
TOTAL ASSETS	<u>54,205.64</u>	<u>42,535.36</u>
FUNDS		
Accumulated Funds	42,535.36	26,284.68
Operating surplus for the year	11,670.28	16,250.68
TOTAL FUNDS	<u>54,205.64</u>	<u>42,535.36</u>

The accompanying notes form part of these financial statements



ANBAALAYAM INCORPORATED (INC 9891333)
(ABN 75 447 837 660)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

1. Entity

Anbaalayam Incorporated (INC 9891333) is a not-for profit-incorporated association functioning primarily in Sydney, New South Wales.

2. Basis of Preparation of Financial Statements

This financial report is a special purpose financial report prepared on cash basis. It is prepared in compliance with the recognition and measurement aspects of the Australian Accounting Standards. The financial statements are prepared for the use of the membership and for the purpose of providing the Executive Committee with financial information relevant to the function and obligations of the Association.

3. Summary of Significant Accounting Policies

a. Revenue is recognised on cash basis.

4. Sponsor a child:

The organisation was built around the idea of supporting children with their educational needs, we currently have 79 children that we support. Some of them are paid \$25 per month and some are paid \$50 per month. We also have about 65 sponsors, who support to implement this project successfully.

5. Sponsor a meal:

This is also another small project we do to support some of the orphanages with a day's meal. Sponsors pay to celebrate any of their family events.



ANBAALAYAM INCORPORATED (INC 9891333)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

6. Cultural Event – Ilam Thendral 2018 (Night of compassion)

This is our major annual fundraising event. Approximately 800 community supporters attend this event every year. This event also gives a platform to our local young kids to showcase their talents. All our members and volunteers come together on this day and make it a huge success.

Cultural Event Income

	\$/Ticket	Nos.	\$
Family Tickets	60	101	6,060.00
Single Tickets	25	245	6,125.00
Reserved Single	50	104	5,200.00
Magazine (Sponsors)			12,040.00
Donations			2,627.00
Food (canteen)			2,863.40
Sponsor for music			2,500.00
Sponsor for Trophies			1,019.70
CMRC rehearsal hall sponsor			155.26
			38,590.36

Cultural Event Expenses

Hall hire			2,327.00
Sound			990.00
Small stage			425.00
Light			400.00
Band			2,100.00
Trophies			1,179.90
Hall for practice -Orchestra			207.26
Printing			1,715.00
			9,344.16

Income over expenditure

29,246.20

7. Anbaalayam Cricket:

This has also now become an Annual event, which raises awareness about the inspiring work we carry out and also raise some \$1000.00 plus towards our much needed projects.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

8. Livelihood Projects

Many families displaced after the civil war have been assisted to rebuild their lives.

Date	Location	Recipient	\$
Jul-17	Trincomalee	Mr Kulasingham - Poultry Farm	340.00
Sep-17	Trincomalee	Ms Mangalarani - Farming	995.00
Oct-17	Trincomalee	Elephant fence to protect villagers	830.00
Nov-17	Jaffna	Poonaharay Centrl - Stationery	682.00
Nov-17	Trincomalee	Mr Nabilan - Eatery	1,395.00
Nov-17	Jaffna	Ms Karthiga - Water pump	360.20
Nov-17	Trincomalee	Ms Jenitha - Poultry Farm	436.00
Jan-18	Jaffna	13 Autos modified for disabled	536.00
Jan-18	Jaffna	Revolving loan scheme 3	3,127.00
Feb-18	Batticaloa	Ms Puvaneswary - Poultry Farm	301.30
Feb-18	Trincomalee	Ms Yamuna - Poultry Farm	291.00
Feb-18	Trincomalee	Ms Selvarani - Farming	501.00
Feb-18	Trincomalee	Mr Ratheeshkumar - Poultry Farming	334.00
Mar-18	Batticaloa	Valachenai house repair	521.00
Jun-18	Jaffna	Mr K Sriharan - Water pump	594.20
Jun-18	Vavuniya	Mr Paranitharan - Livelihood	303.76
Total			11,547.46

9. Educational Support Projects

Date	Location	Project Description	\$
Nov-17	Jaffna	3 Bicycles CDFC	429.00
Nov-17	Jaffna	Nedunkerny School Stationery & 4 Bicycles	1,193.00
Nov-17	Jaffna	Palai Central college Stationery & Shoes	1,301.00
Nov-17	Jaffna	Thanduvan School Stationery	1,284.50
Dec-17	Batticaloa	Ms Sujeetha Law student - Loan	221.00
Mar-18	Jaffna	NAHRO - Scholarship Tuition project	2,811.27
Mar-18	Batticaloa	Pre School expenses Savukkady	768.73
Apr-18	Batticaloa	Pre School expenses Mankadu	742.13
Apr-18	Batticaloa	Valachenai Sports club	403.33
Apr-18	Jaffna	Jeyapuram School 12 Bicycles	1,762.00
May-18	Jaffna	Maamadu school Play ground	1,018.00
Jun-18	Batticaloa	Valaichenai Netball team	262.00
Jun-18	Jaffna	English Tuition teacher	246.60
Total			12,442.56

End of Financial Statements