



ANBAALAYAM

AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2025

ANBAALAYAM - AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

STATEMENT OF FINANCIAL POSITION

As at 30TH JUNE 2025

	2025			2024
	Australia	Sri Lanka	Total	Total
ASSETS	AUD	AUD		AUD
Current Assets				
Cash and Cash Equivalents	126,140	4,301	130,440	113,368
Revolving loan	-	40,413	40,413	21,608
Total Current Assets	126,140	44,714	170,853	134,975
Non Current Assets				
Investments	-	17,323	17,323	10,196
Total Assets	126,140	62,036	188,176	145,171
LIABILITIES	-	-	-	-
Net Assets	126,140	62,036	188,176	145,171
FUNDS				
Accumulated Funds	105,605	40,926	146,531	147,021
Operating surplus/ (deficit) for the Year	20,534	21,111	41,645	(1,849)
Total Funds	126,140	62,036	188,176	145,171

Executive Committee's Responsibility for the Financial Report

Executive Committee of the Anbaalayam Incorporated is responsible for the preparation of the financial report. This report gives a true and fair view in accordance with Australian Accounting Standards and the relevant legislative requirements. The Executive Committee follows all the necessary internal controls that are in place to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement due to fraud or any error.

Dev Devabalasundaram

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Devanesan Devabalasundaram
President

Date: 25 / 02 / 2026

Malisha Fernando

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Malisha Fernando
Secretary

Date: 25 / 02 / 2026

Angeline Jeevachandran

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Angeline Jeevachandran
Treasurer

Date: 25 / 02 / 2026

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

ANBAALAYAM - AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30TH JUNE 2025

	Notes	2025			2024
		Australia	Sri Lanka	Total	Total
		<u>AUD</u>			<u>AUD</u>
REVENUE					
Sponsor a Child Revenue	4	90,810	15,919	106,729	90,714
Sponsor a Meal Revenue	5	15,164	8,758	23,922	25,053
General Donation		83,967	2,104	86,071	28,683
Livelihood Projects		9,000	528	9,528	18,076
Housing Projects		-	-	-	2,653
Educational support		46,953	14,433	61,386	61,179
Farm Operating Revenue		-	15,542	15,542	11,920
Cloths distribution receipts		920	-	920	550
Model Farm Donation		2,995	-	2,995	1,428
Food and Other Appeals		-	-	-	20,205
Illam Thendral - Night of Compassion		49,377	-	49,377	52,056
Anbaalayam Charity Walk		-	-	-	24
BBQ Sales Income		59,279	-	59,279	31,489
Anbaalayam Cricket	6	11,284	-	11,284	11,951
Member subscription		260	-	260	200
Ride4Ceylon Donation Received		-	-	-	2,500
Flood Relief Income		15,309	390	15,699	-
Interest received		74	245	319	446
Grants (Paid to)/received from Anbaalayam		(340,000)	340,000	-	-
Other Revenue		10,775	-	10,775	5,600
Total Revenue		56,168	397,918	454,086	364,727
Expenditure					
Sponsor a Child Expenses	4	-	100,001	100,001	91,272
Sponsor a Meal Expenses	5	-	26,060	26,060	31,010
Livelihood Projects		-	5,080	5,080	16,273
Housing Project		-	83,147	83,147	56,961
Educational Support		-	96,374	96,374	96,882
Farm Operating Expense		-	26,162	26,162	16,027
Cloths distribution		6,272	-	6,272	1,708
Illam Thendral - Night of Compassion		10,847	-	10,847	16,406
BBQ Expenses		12,397	-	12,397	7,394

ANBAALAYAM - AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30TH JUNE 2025

	Notes	2025			2024
		Australia	Sri Lanka	Total	Total
		AUD			AUD
Anbaalayam Cricket	6	1,893	-	1,893	1,327
Revolving Loan Handling Fee		-	312	312	1,392
Audit fee		-	-	-	430
Registrations & Insurance		842	-	842	1,254
Ride4Ceylon Expense		-	-	-	21,392
Flood Relief Expenses		-	17,770	17,770	-
Exchange Loss		-	16,509	16,509	1,651
Other		3,383	5,393	8,776	5,198
Total Expenditure		35,634	376,807	412,441	366,576
Operating Surplus/(Deficit)		20,534	21,111	41,645	(1,849)
Income Tax Expenses		-	-	-	-
Operating Surplus/(Deficit)		20,534	21,111	41,645	(1,849)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

ANBAALAYAM - AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

DECLARATION BY EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 30TH JUNE 2025

As those charged with governance of ANBAALAYAM - AUSTRALIA AND SRI LANKA we certify:

- The accompanying special purpose financial statement exhibit a true and fair view of the financial position at 30 June 2025 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 statement to be misleading or inaccurate.
- Key management officers of ANBAALAYAM - AUSTRALIA AND SRI LANKA have not received any benefits from the association during the year.

Dev Devabalasundaram.....

Devanesan Devabalasundaram
President

Date: 25 / 02 / 2026

Malisha Fernando.....

Malisha Fernando
Secretary

Date: 25 / 02 / 2026

Angeline Jeevachandran.....

Angeline Jeevachandran
Treasurer

Date: 25 / 02 / 2026

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 2025, the statement of comprehensive income for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

The 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 (ASRE 2415), 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 2025 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 me 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 2025 and of its performance for the year ended on that date; and
- (b) complying with the relevant Australian Accounting Standards.

OzLedger



Pathmanathan Srithavan

Honorary Auditor

25 / 02 / 2026

ANBAALAYAM - AUSTRALIA AND SRI LANKA

(ABN 75 447 837 660 / INC 9891333 / SL REG NO: GL2475)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

1. Entity

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

In order to provide operational and administrative effectiveness to Anbaalayam Australia, Anbaalayam (Guarantee) Ltd (Anbaalayam Sri Lanka), registration number - GL2475, was established in Sri Lanka on 27 February 2018.

During the financial year, Anbaalayam Australia paid a grant of AU\$ 340,000 to Anbaalayam Sri Lanka and funds were distributed from there for various purposes like natural disaster, child sponsorship, livelihood projects, educational support projects and sponsor a meal contributions.

Various donations, child sponsorship contributions and livelihood support contributions were also directly deposited by well wishers into our Anbaalayam Sri Lanka's bank account.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

2. Basis of Preparation of Financial Statements

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW.

The committee has determined that the association is not a reporting entity. The financial statements have been prepared on a cash basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

It is prepared in compliance with the recognition and measurement aspects of the International Financial Reporting Standards. The financial report is 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 Anbaalayam Sri Lanka and Australia.

3. Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

4. Sponsor a Child

The organisation was built around the idea of supporting children with their educational needs. Over the years we have assisted more than 600 children, many of whom have graduated from universities and managed to find secure employment.

We currently support 262 children; 79 primary school children receive \$25 per month and the remaining 183 children receive \$50 per month. Out of the total 262 children, 233 have dedicated sponsors, while the remaining 29 children are currently without sponsorship.

These notes should be read in conjunction with the attached compilation report.

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 their family events.

Current year's sponsor a meal expense includes both sponsor a meal and dry ration distribution expenses. The expense of AUD 26,060 (2024 - AUD 31,010) is partly funded by receipts from general donation.

6. Anbaalayam Cricket

This has now become an annual event which raises awareness about the inspiring work we do and raises significant amounts towards much-needed projects.

7. Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

8. Foreign Currency Transactions and Translation

Functional and Presentation Currency

The financial statements of ANBAALAYAM (GUARANTEE) LTD (operated in Sri Lanka) are prepared in Sri Lankan Rupees (LKR), which is the functional currency, as it reflects the primary economic environment in which it operates.

The presentation currency of the parent charity is Australian Dollars (AUD).

Foreign Currency Transactions

Foreign currency transactions are transactions denominated in currencies other than the functional currency (LKR), primarily Australian Dollars (AUD).

Such transactions are initially recorded in the functional currency using the spot exchange rate prevailing at the date of the transaction.

Translation for Consolidation Purposes

For consolidation into the financial statements of the Australian entity:

Assets and liabilities of the Sri Lankan branch are translated into AUD at the closing exchange rate at the reporting date. Closing Exchange Rate for AUD as at 30-06-2025 is LKR 195.9687 (As at 30-06-2024 - LKR 202.7014)

Income and expenses are translated to the monthly average exchange rates. Average Exchange Rate per AUD used for the current financial year is LKR 192.9710 (For the year 2024 - LKR 206.9126)

Exchange differences arising on translation are recognised in Other Comprehensive Income.