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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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எனது இல.
My No. }

SYA/A/RBF/6/23/19

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உமது இல.
Your No. }

දිනය
திகதி
Date }

19 November 2024

The President
Roll Ball Federation of Sri Lanka

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Roll Ball Federation of Sri Lanka for the year ended 31 December 2023 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

The English version of the above mentioned report along with a copy of certified financial statements signed by the Auditor General is sent herewith.

S.M.N Thitakarathne

Deputy Auditor General

For Auditor General

- Copies to: -
01. Secretary, Ministry of Sports and Youth Affairs
 02. Director General, Department of Sports Development
 03. Secretary, Ministry of Finance, Economic Stabilization and National Policies

ROLL BALL FEDERATION OF SRI LANKA
No-16, 42nd Lane Wellawatta, Colombo -06, Sri Lanka
STATEMENT OF INCOME AND EXPENDITURE
(Amount express in Sri Lanka Rupees)

For The Year Ended 31st December 2024

	<u>2024</u>	<u>2023</u>
<u>Income</u>		
Sponsorships	987,000	1,008,500
Grants from Department of Sport Development	-	2,258,792
National Meet Entry Fee	212,500	-
Member fee	40,000	30,000
	1,239,500	3,297,292
<u>Expenses</u>		
Print Expenses/Official work	379,720	465
Transport	107,310	32,536
Food Expenses	26,610	10,035
Accommodation	56,500	4,000
Audit Fee	10,000	7,000
Depreciation	1,685	1,685
National meet Expenses	228,615	-
World Cup Expenses	-	2,068,988
Coach Salary	55,000	-
	865,440	2,124,709
	374,060	1,172,583
Net Surplus /(Deficit) for the year		

Colombo
28-Mar-25

ROLL BALL FEDERATION OF SRI LANKA
No-16, 42nd Lane Welawatta , Colombo -06 , Sri Lanka
Financial Position

(Amount express in Sri Lanka Rupees)
For The Year Ended 31st December 2024

Note 2024 2023

<u>Assets</u>	<u>2024</u>	<u>2023</u>
Property; Plant & Equipment	20,220	21,905
	20,220	21,905
Current Assets		
Saving Account (HNB) – 096020140206	2	
Cash & cash Equivalent	394,568	8,823
	394,568	8,823
	414,788	30,728
Total Assets	414,788	30,728

FUNDS AND LIABILITIES

Accumulated Fund		
Balance As at 01/01/2024	-	5,031,855
Net Surplus / (Deficit) for the Year	374,060	1,172,583
Balance As at 31/12/2024	- 3,485,212	3,859,272
Current Liabilities		
Temporary Loans	3	3,878,000
Accrued Expenses - Audit Fees Payable	4	12,000
	3,900,000	3,890,000
Total Fund & Liabilities	414,788	30,728

The Executive committee is responsible for the preparation and presentation of these Financial Statements. Signed for and on behalf of the Executive Committee.

.....
 President


 Secretary

Colombo
 28-Mar-25
PRESIDENT
ROLL BALL
FEDERATION OF SRI LANKA
 No. 135, Jampeturai Street
 COLOMBO - 13.

B. THAVENDRAN
 General Secretary
ROLL BALL FEDERATION OF SRI LANKA
 Mob. No: +94 761234090


Treasurer
ROLL BALL FEDERATION OF SRI LANKA

ROLL BALL FEDERATION OF SRILANKA
No-16, 42nd Lane Wellawatta, Colombo -06, Sri Lanka
STATEMENT OF CHARGES IN EQUITY
(Amount express in Sri Lanka Rupees)
For The Year Ended 31st December 2024

	<u>Accumulated</u> <u>Funds</u>
Balance as of 01st January 2023	-
Net Profit for the Period	5,031,855
Balance as of 31st December 2023	1,172,583
	-
	<u>3,859,272</u>
Balance as of 01st January 2024	-
<u>Adjustments</u>	3,859,272
Net Profit for the Period	374,060
Balance as of 31st December 2024	-
	<u>3,485,212</u>
	<u>3,485,212</u>

Colombo
28-Mar-25

ROLL BALL FEDERATION OF SRI LANKA
No-16, 42nd Lane Wellawatta , Colombo -06 , Sri Lanka
CASH FLOW STATEMENT
(Amount express in Sri Lanka Rupees)
For The Year Ended 31st December 2024

	<u>2,024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Excess of Expenditure Over Income	374,060	1,172,583
Adjustments for:		
Depreciation	1,685	1,685
Excess of Income Over Expenditure before working capital changes	375,745	1,174,268
Increase / (decrease) in Creditors & Accrued Charge:	10,000	7,000
Cash Generated from Operations	385,745	1,181,268
Net Cash Flow from Operating Activities	385,745	1,181,268
Cash Flow from Investing Activities	-	-
Net Cash Flow from (used in) Investing Activities	-	-
Cash Flows from Financing activities		
Temporary Loans	-	-1,195,000
Net Cash Flow from Financing Activities	-	-1,195,000
Net Increase / (Decrease) in Cash and Cash Equivalent	385,745	-13,732
Cash and cash Equivalents at the beginning	8,823	22,555
Cash and cash Equivalents at the end	394,568	8,823

Colombo
28/03/2024

ROLL BALL FEDERATION OF SRI LANKA
 No-16, 42nd Lane Wellawatta , Colombo -06 , Sri Lanka
NOTES TO THE FINANCIAL STATEMENTS
 (Amount express in Sri Lanka Rupees)
 For The Year Ended 31st December 2024

	<u>2024</u>	<u>2023</u>
01. PROPERTY, PLANT & EQUIPMENT		
COST-Goal Post		
As at 01.01.2024	33,700	33,700
Addition	-	-
Disposal	-	-
As at 31.12.2024	33,700	33,700

Accumulation Depreciation		
As at 01.01.2024	11,795	10,110
Charged for the year	1,685	1,685
Disposal	-	-
As at 31.12.2024	13,480	11,795
Carrying Value	20,220	21,905

02. CASH & CASH EQUILENTS		
Savings Account-96020140206	-	-
Cash & Cash Equivalent	394,568	8,823
	394,568	8,823

03. TEMPORARY LOANS		
Mr. Thavendran	2,130,000	2,130,000
Mr. Balasingam	-	-
Mr. Kayendran	698,000	698,000
S.Saviri	-	-
Mr.Puveendran	1,050,000	1,050,000
Mr. Janagan	3,878,000	3,878,000
	22,000	12,000

04. Audit Fee Payble

ROLL BALL FEDERATION OF SRI LANKA

Trial Balance 31/12/2024

Sponsorship ACC		987,000
Club Membership ACC		40,000
National Meet Entry Fee		212,500
Accommodation Expenses	56,500	
Print Expenses/Official work	379,720	
National Meet Expenses	228,615	
Coach Salary	55,000	
Food Expenses	26,610	
Transport Expenses	107,310	
Loan Mr Janagan		1,050,000
Loan Mr Thavendran		2,130,000
Loan Mr.Saviri		698,000
Audit Fee	10,000	
Audit Fee Payable		22,000
Cash & Cash Equivalent	394,568	
Depriciation	1,685	
Accumulated Fund	3,859,272	
PPE	33,700	
Acc Depriciation		13,480
	5,152,980	5,152,980

Sponsorship ACC

22/10/2024	Cash 633	400,000
26/11/2024	Cash 634	306,000
20/12/2024	Cash 635	29,000
20/12/2024	Cash 636	100,000
20/12/2024	Sponsor Mannar District 637	152,000
12/31/2024	B/C/F	987,000
		<u>987,000</u>

Club Membership ACC

30/01/2024	Cash 627	10,000
30/01/2024	Cash 628	10,000
30/01/2024	Cash 629	10,000
18/10/2024	Cash 632	10,000
12/31/2024	B/C/F	40,000
		<u>40,000</u>

National Meet Entry Fee

9/10/2024	Cash 630	75,000
9/10/2024	Cash 631	137,500
12/31/2024	B/C/F	212,500
		<u>212,500</u>

Accommodation Expenses

28/02/2024	Cash	10,000
26/04/2024	Cash	15,000
11/10/2024	Cash	11,500
12/12/2024	Cash	20,000
		<u>56,500</u>
31/12/2024	B/C/F	56,500
		<u>56,500</u>

Print Expense/ Official work

3/3/2024	Cash	1,200
26/11/2024	Cash	700
3/12/2024	Cash	520
3/12/2024	Cash	377,300
		<u>379,720</u>
12/31/2024	B/C/F	379,720
		<u>379,720</u>

National Meet Expenses

20/09/2024	Cash	1,230
5/10/2024	Cash	5,000
6/10/2024	Cash	5,000
9/10/2024	Cash	9,700
25/10/2024	Cash	207,685
		<u>228,615</u>
12/31/2024	B/C/F	228,615
		<u>228,615</u>

Coach Salary Expense

26/11/2024	Cash	30,000	
20/12/2024	Cash	25,000	
			31/12/2024 B/C/F
		<u>55,000</u>	<u>55,000</u>

Audit fee

31/12/2024	Audit fee payable	10,000	
			31/12/2024 B/C/F
		<u>10,000</u>	<u>10,000</u>

Audit Fee payable

			1/1/2024 B/B/F	12,000
31/12/2024	B/C/F		31/12/2024 Audit Fee	10,000
		<u>22,000</u>		<u>22,000</u>

Accumulated fund

1/1/2024	B/B/F	3,859,272	
			31/12/2024 B/C/F
		<u>3,859,272</u>	<u>3,859,272</u>

PPE

1/1/2024	B/B/F	33,700	
			31/12/2024 B/C/F
		<u>33,700</u>	<u>33,700</u>

Depreciation

31/12/2024	Acc. Dep	1,685	
			31/12/2024 B/C/F
		<u>1,685</u>	<u>1,685</u>

Accumulated Depreciation

			1/1/2024 B/B/F	11,795
31/12/2024	B/C/F		31/12/2024 Depreciation	1,685
		<u>13,480</u>		<u>13,480</u>

Trial Balance 31/12/2024

Sponsorship ACC		987,000	
Club Membership ACC		40,000	
National Meet Entry Fee		212,500	
Accommodation Expenses	56,500		
Print Expense/ Official work	379,720		
Food Expenses	26,610		
Transport Ex	107,310		
National Meet Expenses	228,615		
Coach Salary Expense	55,000		
Audit Fee	10,000		
Depreciation	1,685		
Loan Mr Janagan		1,050,000	
Loan Mr Thavendran		2,130,000	
Loan Mr.Saviri		698,000	
Audit Fee Payable		22,000	
PPE	33,700		
Acc Depreciation		13,480	
Cash & Cash Equivalent	394,568		
Accumulated Fund	3,859,272		
	5,152,980		5,152,980