

FINANCIAL STATEMENTS
FOR 2025

OF

PAST STUDENTS' ASSOCIATION –
COLOMBO

J/CHITHAMBARA COLLEGE
VALVETTITURAI

AND

CHITHAMBARA COLLEGE
P.S.A TRUST

FINANCIAL STATEMENT

**AUDIT OF THE ACCOUNTS OF
J/CHITHAMBARA COLLEGE PAST
STUDENT'S ASSOCIATION-COLOMBO**

FOR THE YEAR ENDED 31ST DECEMBER 2025

Tilakaratnam & Co. CHARTERED ACCOUNTANTS

Head Office: 06, 4/1, 4th floor,
37th Lane, Colombo-06, Sri Lanka.
Tel: 011-2362565 Fax: 011-2362561
Email: tilakco@sltnet.lk , mtratnam@sltnet.lk

Branches: NO. 06, Thomas lane, Batticaloa.
Tel: 065-2222148, Fax: 065-2225539
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No: 440, K.K.S Road, Jaffna.
Tel: 021-3202025

Tilakaratnam & Co.

Chartered Accountants

Colombo Office

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Jaffna Office

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Batticaloa Office

06, Thomas Lane,
Batticaloa.

Tel : 065-2222148

Email: bat@tilakco.lk

Trincomalee Office

69A, Rajavarotheyam
Road,
Trincomalee.


Tel : 026-3133799

Email: tri@tilakco.lk

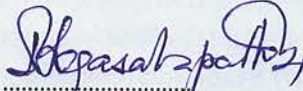
J / CHITHAMBARA COLLEGE PAST STUDENTS' ASSOCIATION - COLOMBO

BALANCE SHEET AS AT 31ST DECEMBER 2025

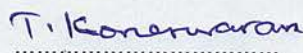
	<u>2025</u>	<u>2024</u>
	Rs	Rs
<u>Current Assets</u>		
Advance Payment to OBA - Valvettiturai for Exp-Reimbursement	-	206,965
<u>Cash at Bank</u>		
HNB - Savings General A/C NO : 009020103353	502,741.65	594,680
HNB - Current A/C NO : 009010009305	104,126.60	104,127
HNB - Savings Foreign Fund A/C NO : 009020170894	870,455.67	1,808,782
HNB - savings Scholarship Fund A/C NO : 009020170889	236,431.06	232,170
HNB - Savings Life Membership A/C NO : 009020170873	181,495.24	178,224
Cash in Hand	694.30	694
Total Assets	<u>1,895,944.52</u>	<u>3,125,644</u>
<u>Financed by</u>		
<u>Accumulated Fund</u>		
Balance Brought Forward	3,125,643.56	4,173,606
Less : Excess of Fund Received Over Payments	<u>(1,229,699.04)</u>	<u>(1,047,962)</u>
	<u>1,895,944.52</u>	<u>3,125,644</u>
	<u>1,895,944.52</u>	<u>3,125,644</u>


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President


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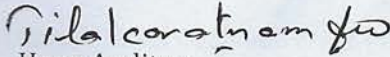
Secretary


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Treasurer

REPORT TO THE MEMBERS OF THE J / CHITHAMBARA COLLEGE PAST STUDENTS' ASSOCIATION

We have examined the Balance Sheet of the above Association, together with the Receipts and Payments for the year ended 31st December 2025. We have obtained all information and explanations required by us and in our opinion, subject to the above, the Statement of Affairs and the Receipts and Payments Accounts is properly drawn so as to exhibit a true and fair view of the affairs of the Association as at 31st December 2025, accordingly to the best of our information and explanations made available to me and as shown by the Books of Accounts of the Association.


Hony. Auditor

Colombo, 17th April 2026



Tilakaratnam ACA, V. I. Ravindran FCA, FCMA (SL), AAIA T. S. Ranasinghe FCA
Manager B. K. L. N. Nimalasiri B.Sc Acct Sp.MAAT

Tilakaratnam & Co.
Chartered Accountants

J / CHITHAMBARA COLLEGE PAST STUDENTS' ASSOCIATION - COLOMBO
RECEIPTS AND PAYMENTS ACCOUNT
AS AT 31ST DECEMBER 2025

	<u>2025</u>	<u>2024</u>
	Rs	Rs
RECEIPTS		
Donation - Free Stationery Issue	-	150,000
Donation - Scholarship Annual Contribution	-	10,000
Donation- Construct the East Boundary Wall of the College	-	600,000
Donation- Construct the West Boundary Wall of the College	-	490,000
Donation-Plastering and Painting of Inside Boundary Wall of the College Playground	-	1,610,000
Interest income - SA General	9,983.82	20,897
- SA Scholarship Fund	4,669.91	9,279
- SA Foreign Fund	21,694.77	45,284
- SA Life Membership	3,584.84	4,037
	39,933.34	2,939,497
PAYMENTS		
Scholarship Payment - Year 2023	-	211,000
Free Stationery Issue - Year 2025	100,000.00	394,839
Salary for Computer Typist	352,000.00	121,000
Salary for Cook	236,400.00	88,000
Salary for Labourer	360,000.00	192,000
Salary for Voluntary Teachers	20,000.00	-
Prize Giving Ceremony Balance Payment- Year 2022	1,210.00	35,260
Purchase of Sports Items	41,420.00	-
Uniform for School Students	39,250.00	-
Students Social Expenses	7,700.00	-
Stationery Expenses	28,326.00	-
Expenses for Construct a Cycle Park for College	-	183,400
Expenses for Construct the East Boundary Wall of the College	-	600,000
Expenses for Construct the West Boundary Wall of the College	-	490,000
Expenses for Plastering and Painting of Inside Boundary Wall of the College Playground	-	1,361,000
Audit Fees for the Year 2021,2022	-	12,000
Expenses for CCTV Camera Repair	-	181,885
Expenses for Engraved Stone Slap Making	-	61,800
Expenses for Door Repair	-	25,000
Expenses for Cleaning of Playground & Renovation of the College Boundary Wall	78,500.00	25,000
WHT Deducted on Interest Income	3,326.38	3,975
Bank Charges	1,500.00	1,300
	1,269,632.38	3,987,459
Excess of Fund Received Over Payments	(1,229,699.04)	(1,047,962)



*M. Tilakaratnam ACA, V. I Ravindran FCA, FCMA (SL), AAIA T. S Ranasinghe FCA,
Manager B. K. L. N. Nimalasiri B.Sc Acct Sp. MAAT*

FINANCIAL STATEMENT

AUDIT OF THE ACCOUNTS OF
CHITHAMBARA COLLEGE
P.S.A.TRUST

FOR THE YEAR ENDED 31ST DECEMBER 2025

Tilakaratnam & Co. CHARTERED ACCOUNTANTS

Head Office: 06, 4/1, 4th floor,
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CHITHAMBARA COLLEGE P.S.A TRUST

BALANCE SHEET

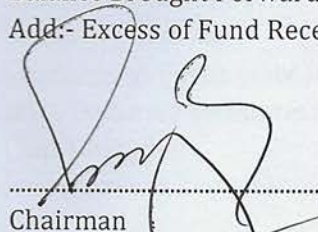
AS AT 31ST DECEMBER 2025

	Notes	2025 RS	2024 RS
<u>Current Assets</u>			
<u>Cash at Bank</u>			
HNB - Savings General Fund Trust A/C NO : 009020896316		10,028.87	10,395
HNB - currrent A/C NO : 009010498250		33,100.00	33,750
HNB - Savings Foreign Fund Trust A/C NO : 009020896291		1,422,191.81	1,470,077
HNB - savings Scholarship Fund Trust A/C NO : 009020896282		259,531.28	322,785
HNB - Savings Project Fund Trust A/C NO : 009020896307		10,534.89	10,395
Fixed Deposit - Foreign Fund Trust Account	01	11,405,000.00	11,405,000
Fixed Deposit - Scholarship Fund Trust Account	02	2,200,000.00	2,200,000
Total Assets		15,340,386.85	15,452,401

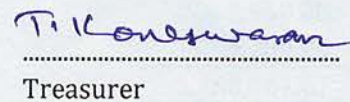
Financed by

Accumulated Fund

Balance Brought Forward		15,452,400.81	13,680,384
Add:- Excess of Fund Received over Payments		(112,013.96)	1,772,016
		15,340,386.85	15,452,401

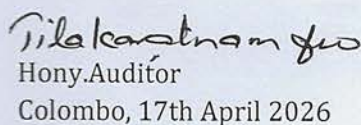

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Chairman


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Secretary


.....
Treasurer

REPORT TO THE MEMBERS OF THE CHITHAMBARA COLLEGE P.S.A.TRUST

We have examined the Balance Sheet of the above Trust, together with the Receipts and Payments for the year ended 31st December 2025. We have obtained all information and explanations required by us and in our opinion, subject to the above, the Statement of Affairs and the Receipts and Payments Accounts is properly drawn so as to exhibit a true and fair view of the affairs of the Trust as at 31st December 2025, accordingly to the best of our information and explanations made available to me and as shown by the Books of Accounts of the Trust.


Hony.Auditor
Colombo, 17th April 2026



Tilakaratnam & Co.
Chartered Accountants

CHITHAMBARA COLLEGE P.S.A TRUST

RECEIPTS AND PAYMENTS ACCOUNT AS AT 31ST DECEMBER 2025

	Note	2025 Rs	2024 Rs
RECEIPTS			
Interest income - SA General Trust Account		201.67	235
- SA Scholarship Fund Trust Account		7,395.47	3,779
- SA Foreign Fund Trust Account		35,389.71	18,066
-SA Project Fund Trust Account		208.36	235
Fixed Deposit Interest - Foreign Fund Trust Account		916,052.50	1,697,887
Fixed Deposit Interest - Scholarship Fund Trust Account		177,400.00	325,288
Donation- Scholarship Annual Contribution	03	10,000.00	-
		1,146,647.71	2,045,491
PAYMENTS			
Scholarship Payment- Year 2024		239,500.00	-
Free Stationery Issue - Year 2025		150,000.00	-
Salary for Computer Typist		158,000.00	-
Salary for Labourer		165,000.00	-
Salary for Cook		118,500.00	-
Prize giving Ceremoney-2023		-	170,150
Electrical Repair Expenses of the College		101,646.00	-
General Body Meeting Expenses - OBA - VVT		40,344.00	-
Travelling Expenses - Students to Participate Various Competitions		66,600.00	-
Felicitaton Ceremony and Gift for Student who Achieved 3A's in A/L Exam		35,120.00	-
Annual Students Get together Expenses		16,710.00	-
Stationery Expenses		6,800.00	-
Students to Participate in National Level Weight Lifting Competition		41,046.00	-
WHT Deducted on Interest Income		113,245.67	102,275
Bank Charges		1,950.00	1,050
Miscellaneous Expenses		4,200.00	-
		1,258,661.67	273,475
Excess of Fund Received over Payments		(112,013.96)	1,772,016



Tilakaratnam & Co.
Chartered Accountants

CHITHAMBARA COLLEGE P.S.A TRUST

Note- 01

FIXED DEPOSIT - FOREIGN FUND TRUST ACCOUNT

Name of the Bank	Date of Deposit	FD Number	New FD Number	Amount
Hatton National Bank - Wellawatte	31-May-23	009031483608		560,000.00
	31-May-23	009031483592		500,000.00
	31-May-23	009031483554		140,000.00
	31-May-23	009031483561		350,000.00
				1,550,000.00
National Savings Bank - Wellawatte	06-Jun-23	20070-27-4693-0	300006122977	270,000.00
	15-Jun-23	20070-27-4793-6	300006123523	390,000.00
	15-Jun-23	20070-27-4818-5	300006123728	400,000.00
	15-Jun-23	20070-27-4810-0	300006123655	400,000.00
	15-Jun-23	20070-27-4794-4	300006123531	400,000.00
	15-Jun-23	20070-27-4795-2	300006123547	400,000.00
	15-Jun-23	20070-27-4799-5	300006123566	400,000.00
	15-Jun-23	20070-27-4814-2	300006123698	400,000.00
	15-Jun-23	20070-27-4820-7	300006123744	400,000.00
	15-Jun-23	20070-27-4817-7	300006123717	400,000.00
	15-Jun-23	20070-27-4800-2	300006123574	400,000.00
	15-Jun-23	20070-27-4803-7	300006123558	400,000.00
	15-Jun-23	20070-27-4792-8	300006123515	400,000.00
	15-Jun-23	20070-27-4802-9	300006123582	400,000.00
	15-Jun-23	20070-27-4813-4	300006123687	400,000.00
	15-Jun-23	20070-27-4823-1	300006123779	400,000.00
	15-Jun-23	20070-27-4811-8	300006123663	370,000.00
	15-Jun-23	20070-27-4812.6	300006123671	340,000.00
	15-Jun-23	20070-27-4809-6	300006123647	400,000.00
	15-Jun-23	20070-27-4822-3	300006123768	400,000.00
	15-Jun-23	20070-27-4821-5	300006123752	425,000.00
	15-Jun-23	20070-27-4805-3	300006123604	400,000.00
	15-Jun-23	20070-27-4798-7	300006123598	400,000.00
	15-Jun-23	20070-27-4819-3	300006123736	400,000.00
15-Jun-23	20070-27-4806-1	300006123612	460,000.00	
				9,855,000.00
				11,405,000.00



**M. Tilakaratnam ACA, V. I Ravindran FCA, FCMA (SL), AAIA T. S Ranasinghe FCA,
Manager B. K. L. N. Nimalasiri B.Sc Acct Sp. MAAT**

Tilakaratham & Co.
Chartered Accountants

CHITHAMBARA COLLEGE P.S.A TRUST
FIXED DEPOSIT - SCHOLARSHIP FUND TRUST ACCOUNT

Note- 02

Name of the Bank	Date of Deposit	FD Number	New FD Number	Amount
Hatton National Bank - Wellawatte	31-May-23	009031483578		300,000.00
	31-May-23	009031483585		300,000.00
	31-May-23	009031483547		100,000.00
				700,000.00
National Savings Bank - Wellawatte	15-Jun-23	20070-27-4816-9	300006123701	100,000.00
	15-Jun-23	20070-27-4807-0	300006123628	100,000.00
	15-Jun-23	20070-27-4808-8	300006123639	100,000.00
	15-Jun-23	20070-27-4825-8	300006123795	100,000.00
	15-Jun-23	20070-27-4826-6	300006123809	300,000.00
	15-Jun-23	20070-27-4824-0	300006123787	100,000.00
	15-Jun-23	20070-27-4828-2	30000623825	200,000.00
	15-Jun-23	20070-27-4830-4	300006123833	200,000.00
	15-Jun-23	20070-27-4827-4	300006123817	200,000.00
	04-Jul-23	20070-27-5053-8	300006125046	100,000.00
				1,500,000.00
			2,200,000.00	

Note - 03

DONATION - SCHOLARSHIP ANNUAL CONTRIBUTION

<u>Date</u>	<u>Rece No</u>	<u>Name</u>	<u>Amount</u>
10/21/2025	01	Mr . S . Santhalingam (Year 2024)	10,000.00
			10,000.00

