

# ANNUAL REPORT

2021 / 22



**SRI LANKA FRIENDSHIP SOCIETY INC.**

DEDICATED TO HELP OUR COMMUNITY

# it's not about ideas, it's about making ideas happen

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Charities Commission Reg: CC43368

## OUR SUPPORTERS



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# President's Message

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I express my heartfelt thanks to all Committee members and the Sri Lankan community of Hamilton for their unstinted support and co-operation in making our performance for this year a great success!

We responded to the Covid issues positively and initiated many alternate projects, detailed below, to compensate for those that were disrupted, providing excitement and camaraderie in the process.

A cursory glance of our financial performance is also presented herewith for your information.

The pandemic created many obstacles forcing us to abandon our original plans and prioritise issues catering to the needs of our community. The overwhelming support and response from the general membership was heart-warming proving that adversity brings about the best from mankind.

One of these projects that rendered a much-needed service to the community was the Covid Awareness Programme. We organised discussion sessions with the support of six medical professionals specialised in Human Physiology, Gynaecology and Obstetrics, Immunisation and Psychology, all live-streamed and uploaded to the Society's YouTube channel. Coinciding with these projects, we held different discussions and events such as: 'Kalu Nowana Sudu' panel discussion attended by New Zealand and Sri Lankan medical professionals.

When the government imposed restrictive measures due to Covid-19, especially on movement, most members found it difficult to procure their basic essentials. Therefore, we launched the 'Dry Food Distribution Project' to alleviate their hardship to a certain extent.

In Sri Lanka, the scarcity of essentials, food, and medical facilities was severe. Our appeal to the community under the 'Help Sri Lanka' project garnered enormous support with generous donations. The value of funds and materials collected exceeded SLRs 3.5 million. The funds were donated to the Sri Lanka College of Paediatricians, Colombo. The equipment was sent to the Children's Ward in Galle.

Despite the disruptions, some of our regular events proceeded with the community's support. People of all faith participated in 'Pahan Tharu Rayak'. Christmas Fiesta held on December 18, 2021, at the Elim Church Auditorium, Hamilton showcasing unity, brotherhood, and mutual respect sans race-religion barriers. An adults Christmas Play combined with carol singing was included along with musical performances by talented Sri Lankans to make the event lively.

New Year Eve Dinner Dance was another success, held on December 31, 2021. The community welcomed the New Year and bade goodbye to the past year. All participants were able to return to their every-day life after nearly two years of extended lockdowns at various levels. The event concluded with an exciting raffle draw.

The 23rd Poson Programme was held on June 18, 2022, to commemorate the arrival of Buddhism in Sri Lanka. It was also intended to honour the start of the 'Waikato Meditation Centre' and the commemoration of the 25th anniversary of the Sri Lankan Buddhist Temple in Hamilton. Venerable Meththetya Thero ushered proceedings with an opening sermon. Following this, a play titled 'Swadhiraja' was staged portraying the Kalinga War in Indian history and how King Ashoka, under whose initiative Buddhism arrived in Sri Lanka, was transformed into a peace-loving Buddhist King. This was followed with Bakthi Gee and many popular religious songs composed on the virtues of Lord Buddha and various ecclesiastical and cultural sites in Sri Lanka. Simultaneously scenes of those places were displayed on the wall screen.

We have delivered over twenty thousand copies of Yellow Pages Directories covering a wider Hamilton area supported by over 100 volunteers, The income generated exceed \$13,000, the highest we received from this project.

Amidst pandemic restrictions and uncertainty, we successfully conducted several Gavel Club sessions to train the youth as public speakers to overcome stage fright, shyness, reticence and introversion. We revived the Chess Club, which was closed temporarily due to Covid-19 and received an encouraging number of participants. Covid-19 restrictions disrupted the popular badminton training programme. However, the courts were booked, and facilities made available for members to participate. Kandyan Dancing Classes, a project started in the present form two years ago, has been popular among the Sri Lankan youth. There are two groups, senior and junior trainees performing at different levels. The Poson Cultural Show afforded an opportunity for the junior group to present their performance on the stage.

We thank the auditor for pointing out some lapses in certain operational areas and we have taken remedial action in accordance with the recommendations.

The SLFS team, the Trust, endeavoured to navigate members through this most challenging period of the Society's history with dedication, pursuing the basic principles of good governance; transparency, professionalism, accountability, equality among diversity and the readiness to accept responsibility.

Finally, on behalf of the Trust, I thank all our community members and the funding organisations for the support extended to make our journey successful.

Whilst welcoming the new team to the helm of this prestigious Society, we extend our full support with th same enthusiasm.

## **Devinda Mahavithana** **President**



# Secretary's Message

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An uncertain period and challenging time marked Year 2021/2022. New Zealand was beset with continuous lockdowns, albeit travel and gathering restrictions, isolation, new virus variants infecting the community and other illnesses. To compound the above, our motherland was plagued with an economic recession and political instability which personally impacted us in one way or another forcing us to adjust our lives to suit the current circumstances. To circumvent some of these issues, SLFS introduced new projects and programmes: Covid-19 Discussion Guide and Seminar; Helping Sri Lanka Project; Covid Help - Information and Dry Food Distribution Project.

The SLFS Committee is a multi-skilled group with outstanding concept developers, organisers, decorators, writers and supporters in various disciplines carrying out their duties and responsibilities with dedication and enthusiasm. Thank you, Team, for accepting my invitation to join the committee during these challenging times.

A precursor for the committee was to offer and cater to unfilled requirements, which is expected from a wider friendship society. The majority of us inculcate the Sri Lankan culture which is mirrored in our daily lives. Engrained with this Sri Lankan tradition and belief, we arrived in New Zealand and the SLFS was born out of the Sri Lankan community's need to create unity among all Sri Lankans. SLFS is open to every individual who is willing to initiate constructive change, display values, traditions, and celebrate cultural heritage. We are here to support and facilitate your motivation, dedication, and desire. On behalf of SLFS, I humbly express our sincere gratitude to the donor organisations, all program co-ordinators, choreographers, parents, children, community members and associated volunteers. We have nurtured SLFS for the past 28 years in Waikato. It is on the shoulders of those giants that we move forward to better the future generation of "Kiwi-Sri Lankans".

**Harindu Lorensu**  
Secretary



# Executive Committee



**Devinda Mahavithana**  
President



**Harindu Lorensu**  
Secretary



**Ruwan Fernando**  
Vice President



**Susith Fernando**  
Treasurer



**Nuwan Dayananda**



**Lakshan Wakista**



**Jagath Pillippuhewa**



**Asanga Kumara**



**Malsha Maduwanthi**



**Chathurika  
Samarakoon**



**Nikesha Palihawadana**



**Shani Fernando**



**Sithika Fernando**

# Pahan Tharu Rayak - Christmas Fiesta

Christmas celebration has been an annual event of SLFS Waikato for well over 20 years. SLFS successfully hosted Pahan Tharu Rayak - Christmas Fiesta 2021 on December 18, 2021 at the Elim Church Auditorium, Hamilton.

Living in a multi-ethnic society, in which different religions and ethnic groups live together, the collective effort in staging this event symbolized Sri Lanka's unity in diversity, showing the richness of the island nation. At the heart of the Christian celebration are the stories surrounding the birth of Jesus Christ. Most children are familiar with the elements of this story, like the appearance of angels, the experiences of Jesus's parents, Mary and Joseph, and the wise men who followed the star to find Jesus on the night he was born.

To exist in a multi-ethnic society, where different religions and ethnic groups inhabit and share their lives, it was heartwarming to witness other cultures and faiths join in celebrating this joyous occasion. Talented young and adults from the Sri Lankan community contributed in performing at the event. An adult's nativity play was staged for the first time in SLFS Christmas celebrations, combined with carol singing. The cast enacted their own version reminiscing biblical times with the aid of authentic stage decor by Jagath Pillippuhewa, sounds by Ushan Madhuranga, traditional tabla by Ruwan Fernando, narrated by Devinda Mahavithana, and dance choreographed by Malsha Maduwanthi. Mary was portrayed by Nadi Dharmasiri and Rohitha Karunaratne performed the role of Joseph. The three kings, shepherds, and innkeeper performed professionally in traditional costumes showing Jesus incarnate among people, beyond cultural differences.

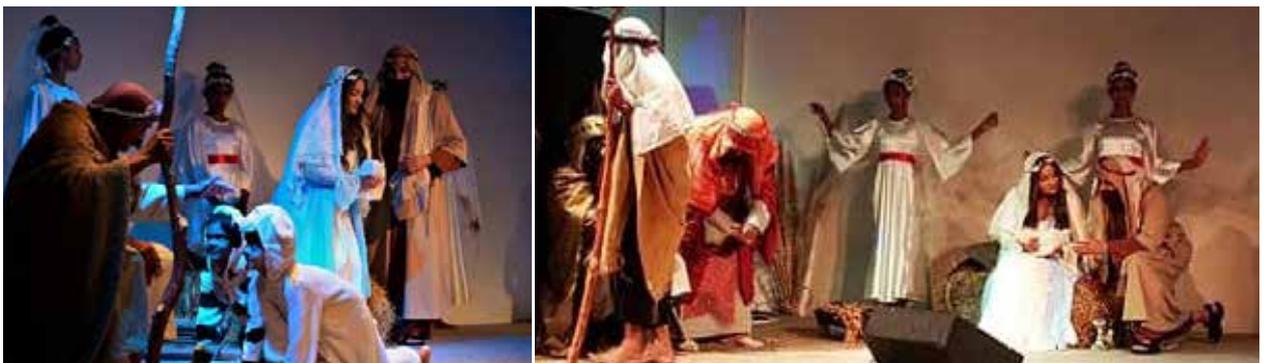
The adult's nativity play was written and directed by Susith Fernando. Among many other beautiful items, cellist Nuwan Vithanage's virtuoso performance with "Hallelujah" accompanied by pianist Ushan Madhuranga was a highlight. The overall event was co-ordinated by Susith Fernando and Oshanganie Fernando.

Please check the following link to see more on this event.

<https://www.youtube.com/watch?v=gsA8ZnZpnpQ&t=3s>

<https://www.elanka.com.au/pahan-tharu-rayak-christmas-fiesta-2021-by-clifford-lazarus/>

<https://www.dailymirror.lk/print/news-features/Christmas-Fiesta-202-Pahan-Tharu-Rayak-earns-standing-ovation-in-NZ/131-228852>



# 31<sup>st</sup> Night 2021

## Dinner Dance

The 31<sup>st</sup> Night Dinner Dance was revived at the end of last year affording many revelers the opportunity to bid goodbye to Year 2021 and usher in Year 2022 swaying their hips to the lively music of Madhushan whose repertoire wowed all ages.

SLFS would like to express its sincere gratitude to Dr Amrit Lad for sourcing the Phoenix Hall to host this event. Thank you Susith Fernando, Devinda Mahavithane, Udayangani Samarakkody and Harindu Lorensu for preparing the venue and our appreciation goes out to Lakshan Wakista for arranging the midnight balloon shower. Pooja and Sadeuna Mallawarachchi kept the children entertained with face painting while scanning of entry passes and book-keeping was courtesy of Shiranthi Perera, Sashith Fernando and Sithika Fernando.

Shiroza provided a sumptuous biriyani dinner for the night with Nilanthi Munasinghe and Janaki Vithanage coordinating the distribution. The gifts for the raffle draw were sponsored by Midlands Paediatric Specialist, Dhammika Subasinghe, Niroshan Mallawarachchi, Sanath Vithanage, Ruwan Fernando, and Devinda Mahavithane for providing. SLFS appreciate your support very much. After a hiatus of two years due to Covid the revival of this annual event was a memorable night. This event was co-ordinated by Ruwan Fernando, Vice President of SLFS.



## Let's Rise Again - Black and White (Kalu saha Sudu) Covid 19 Awareness Seminar

In the initial project founded by NZ Lottery COVID-19 Community Wellbeing Fund, SLFS aimed to organise a few workshops. Notwithstanding issues related to numbers in attendance due to Covid restrictions, sourcing venues and availability of human resources to conduct the entire project as originally envisaged, SLFS held an awareness seminar with restricted in-person participation to comply with the traffic-light system. For wider community participation, the seminar was live video streamed among our community and uploaded on YouTube.

The theme of the seminar: 'Let's Rise Again' - Black & White (Kalu & Sudu) - We are stronger when we come together - An outbreak of a pandemic disease in Waikato.

Six professionals were invited to address our community from specialised disciplines namely: "Human Physiology with Covid Virus; Pregnancy and Women related complications; Immunisation of children against the 13th of the SARS-CoV-2 variants; Psychological health and wellbeing; Spiritual health and socio-economic impact on our lives. The duration of the programme was 2 1/2 hours. Dr Udayangani Samarakkodi, Consultant Paediatric Surgeon, WDHB; Dr Manjula Ratnaweera, Consultant Physician, WDHB; Dr Ranjan Colonne, Consultant Obstetrician and Gynecologist; Dr Ari Kannivelu, Consultant Paediatric Cardiologist, WDHB; Dr Tilak de Almeida, Consultant, WDHB; and Dr Cherumi Silva, Consultant Physician – COVID, WDHB were among the professionals who conducted the seminar.

A Sri Lankan takeaway dinner was offered to all participants and a musical item was performed by Ushan Maduranga as a tribute to the front-line true heroes of health services, MIQ facility staff members, police and armed forces for placing themselves in danger for the benefit of the public. An event was organised as a remembrance for those people who lost their beautiful lives due to Covid-19. Professional artist, Rohitha Karunaratne joined Jayathu Fernando and his team to perform a short drama about Covid-19 delivering a strong message to the community.

Further, a bulk pack of printing materials of COVID-19 posters, leaflets and flyers from <https://covid19.govt.nz/covid-19-vaccines/get-the-facts-about-covid-19-vaccination/covid-19-vaccine-resources/posters-and-videos/#posters> website was ordered and distributed among the community.

Harindu Lorensu, Secretary SLFS, was the co-ordinator for this event which turned out to be an immense success. Please check the following link to view the full event: [https://www.youtube.com/watch?v=phqIW\\_fpn\\_8](https://www.youtube.com/watch?v=phqIW_fpn_8)

SLFS would like to thank NZ Lottery Grants Board for funding this event, and granting a year extension to utilize the funds considering the circumstances.



Swadhirajyaya - Sisilasaka Arunalu

# Poson Programme and a Cultural Show

SLFS successfully hosted the Poson Programme 2022 for the 23rd time combined with a cultural show: Swadhirajyayaa - Sisilasaka Arunalu. The programme was held at Southwell School Auditorium on June 18th, 2022. This was a joint-event to commemorate the arrival of Buddhism in Sri Lanka over 2300 years ago and the 25th anniversary of the Waikato Meditation Centre. It was an evening filled with Poson Bathi Gee (singing), and cultural dancing, drumming, and acting, showcasing the rich history of Buddhism in Sri Lanka.

Venerable Meththeya began proceedings with an Anusasana followed by two outstanding children's performances: Poson Sandee and Mal Sugandee. Another highlight was the Drama with actors excelling in their roles to bring alive the scenes of the Kalinga War, Pataliputtha Nagaraya, and Raja Sabhawa. The drama script was written by Devinda Mahavithana, and directed by Rohitha Karunaratne. Bakhti Gee took the audience on a pilgrimage to the world heritage cultural sites of Sri Lanka, including the sacred city of Anuradhapura and the ancient city of Polonnaruwa while traditional drummers were able to take the audience down memory lane to the Kandy Dalada Perahera.

This gracious event drew to a close with Poson Dansala combined with a stunning display of Vesak Lanterns. We appreciate the participation and dedication of all those who took part to make this event a tremendous success. Our special thanks go out to Ruwan Fernando for supporting Poson Programme for the past 23 years.



Let's have FUN!

## Yellow Pages Project

Yellow Pages distribution project is a major revenue generating project for SLFS. This year we undertook the challenging task of distributing copies to three large areas: Ngaruawahia, Melville and Hamilton East. A total of 20,330 copies was distributed within six working days with the participation of nearly 100 members.

It was the highest number of copies distributed by SLFS since the inception and generated an income of \$13,176. We thank all volunteers, and specially Sanjaya Diyadawa for developing the electronic maps.



## Traditional Kandyan Dancing Class

The traditional Kandyan dancing class continues to provide young Sri Lankan children in Hamilton the opportunity to learn traditional Kandyan dancing with a focus on technique and dancing to traditional drums.

In mid-2021 the class welcomed a group of new junior students and now conducts two parallel groups (junior and original senior group) on a Wednesday evening at Hillcrest Normal School Hall. The availability of several teaching volunteers is fortuitous whose valuable commitment makes running both groups possible and allows the inclusion of the key traditional Kandyan drumming accompaniment.

Covid lockdowns have severely impacted the continuation and flow of learning in the class over the last year, however both groups have done well to continue to improve over this time. Furthermore, the Poson cultural show provided a performance opportunity that, while slightly deviating from the class program, was a very valuable experience for the junior group.

Main dancing trainer is Nissanka Weerakon, and the students were co-ordinated by Janaki Vithanage. SLFS dancing co-ordinator is Harindu Lorensu.

SLFS would like to thank Creative Waikato Grant for supporting the SLFS dancing programme.

## Toastmasters

# Gavel Club

Gavel Club is conducted in affiliation with Toastmasters International to inspire young Sri Lankans to be public speakers. Gavellians meet every fortnight at the Community Waikato to enhance their public speaking skills. This is a great opportunity to overcome stage-fright, shyness, and introversion. Despite a challenging year marked with Covid lockdowns and uncertainty, SLFS managed to provide the service to many children under the able guidance and supervision of Roshan Perera (Toastmaster) and Shermi Perera. Gavel Club activities were co-ordinated by SLFS committee members Nikesha Palihawadana and Mihiri De Silva.

## Checkmate

# Chess Club

The Chess Club serves as a social, informational, instructional or competitive meeting place for people to get together through chess and has proved to be the most popular program among three generations. Though the Chess Club remained temporarily closed during Covid-19, SLFS has revived this recreation, and welcomes Prashant Mistry, a top-ranked New Zealand chess player, to conduct the Chess Club. SLFS appreciates the support received from its members and community volunteers towards the success of this club. The Chess Club activities were co-ordinated by SLFS committee member Lakshan Wakista.

## Stay fit

# Badminton Club

Despite Covid-19 disruptions we continued our social badminton programme at Waikato Badminton Association - Lugton Park. This was a casual programme run on most Sundays in response to requests from our members. Unfortunately, we were unable to conduct scheduled training programmes and tournaments due to Covid restrictions. Nevertheless, the courts were pre-booked and badminton equipment made available for our members to indulge in the sport. The Badminton Club activities were co-ordinated by Chaturika Samarakoon and Shani Fernando.

# We are for Motherland

## Helping Sri Lanka Project

A state of emergency was declared after President Rajapaksa vacated his post following months of mass protests over the island's economic crisis. Officials attribute the lack of fuel and essential services to the dearth of foreign exchange resulting in the country's inability to replenish stocks. Thus, SLFS has been inundated with many requests from hospitals and professional bodies to help replenish urgent medical stocks.

Heeding the request from our motherland, SLFS' appeal resulted in magnanimous contributions from Hamilton Sri Lankans and other communities resulting in medical equipment worth over SLK Rupees 3.5 million being sent to the Karapitiya Children's hospital in Galle and SLK Rupees half a million donated to the Sri Lanka College of Paediatricians. This program was co-ordinated by Harindu Lorensu.

Thank you Kapila Dissanayake and Eco Air and Sea Cargo Company for shipping the items free of charge.



## Dry food distribution

# Covid-19 Pandemic

Taking stock of the hardship experienced by many Sri Lankan families struggling to acquire medicines, groceries and other essentials during isolation, SLFS initiated a dry-food distribution programme reaching out to Sri Lankans living in Hamilton, to ease their pain. SLFS acknowledges the generous contributions from its members towards this event with special thanks to Ruwan Fernando and Lakshan Wakista for going beyond the call of duty.



## Sri Lanka Friendship Society Waikato Inc

### Entity Information

"Who are we?", "Why do we exist?"

For the year ended

30 June 2022

Legal Name of Entity:	Sri Lanka Friendship Society Waikato Inc
Other Name of Entity (if any):	SLFS
Type of Entity and Legal Basis (if any):	Charitable Trust
Registration Number:	CC43368

#### Entity's Purpose or Mission:

- 1) To promote, uphold and celebrate the cultural heritage, values and traditions of Sri Lanka.
- 2) To promote, the welfare of all members while engaging their expertise and skills for the betterment of the community.
- 3) To organise and participate in cultural, Social, Sport and other activities. e.g Childrens development, Senior citizen's and adults welfare programmes to promote the unity and wellbeing of the Sri Lankan community in New Zealand.
- 4) To promote the welfare of the new settlers by providing assistance to settle into New Zealand society.
- 5) To support and participate in multicultural activities to promote goodwill and social harmony among the New Zealand community.
- 6) To support and affiliate with similar organisations throughout New Zealand to promote similar objectives.

#### Entity Structure:

The administration of the affairs of the the Society shall be vested in an Executive Committee Consisting

- 1) President (Devinda Mahavithana)
- 2) Vice President (Ruwan Fernando)
- 3) Secretary (Harindu Lorensu)
- 4) Treasurer (Susith Fernando)
- 5) Immediate Past President (Migara Weeraratne - Resigned on 30 Dec 2021)
- 6) Committee Members: Jagath Pilippuhewa
  - Lakshan Wakista
  - Nikeshia Palihawadana
  - Nuwan Dayananda
  - Malsha Maduwanthi
  - Asanga Kumara
  - Shani Fernando
  - Chathurika Samarakoon
  - Sithika Fernando - (Appointed on 03/01/2022)

Operational Structure - The work of the entity is carried out by members and volunteers

## Sri Lanka Friendship Society Waikato Inc

### Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

30 June 2022

	Note	Actual This Year \$	Actual Last Year \$
<b>Revenue</b>			
Grants and other similar revenue	01	26,019	24,170
Fees, subscriptions and other revenue from members	01	6,937	12,694
Revenue from providing goods or services	01	13,176	3,810
Interest Income	01	27	4
Fundraising income	01	-	14,053
<b>Total Revenue</b>		<b>46,160</b>	<b>54,732</b>
<b>Expenses</b>			
Expenses related to public fundraising	02	26,325	43,104
Volunteer related costs	02	-	2,592
Costs related to providing goods or services	02	2,638	412
Other expenses	02	3,986	4,221
<b>Total Expenses</b>		<b>32,949</b>	<b>50,329</b>
<b>Surplus/(Deficit) for the Year</b>		<b>13,211</b>	<b>4,403</b>

## Sri Lanka Friendship Society Waikato Inc

### Statement of Financial Position "What the entity owns?" and "What the entity owes?" As at 30 June 2022

	Note	Actual This Year \$	Actual Last Year \$
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	03	62,467	53,413
Debtors and prepayments	03	4,189	1,047
<b>Total Current Assets</b>		<b>66,655</b>	<b>54,460</b>
<b>Non-Current Assets</b>			
Other non- current assets	03	200	200
Property, plant and equipment	04	649	758
<b>Total Non-Current Assets</b>		<b>849</b>	<b>958</b>
<b>Total Assets</b>		<b>67,504</b>	<b>55,418</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	03	789	838
Other current liabilities	03	38,724	39,801
<b>Total Current Liabilities</b>		<b>39,513</b>	<b>40,639</b>
<b>Total Liabilities</b>		<b>39,513</b>	<b>40,639</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>27,991</b>	<b>14,779</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	05	16,664	3,452
Reserves	05	11,327	11,327
<b>Total Accumulated Funds</b>		<b>27,991</b>	<b>14,779</b>

For and on behalf of the Sri Lanka Friendship Society Waikato Inc:



Trust Committee Chairperson



Digitally signed by Susith Fernando  
DN: cn=Susith Fernando, o, ou,  
email=Susithf@yahoo.com,  
c=NZ  
Date: 2022.08.08 16:25:23 +12'00'

Trust Committee Treasurer

08/08/2022

Date

08/08/2022

Date

## Sri Lanka Friendship Society Waikato Inc

### Statement of Cash Flows

**"How the entity has received and used cash"**

**For the year ended  
30 June 2022**

	Actual This Year \$	Actual Last Year \$
<b>Cash Flows from Operating Activities</b>		
<b>Cash was received from:</b>		
Donations, fundraising and other similar receipts	24,943	65,328
Fees, subscriptions and other receipts from members	3,795	11,447
Receipts from providing goods or services	13,176	3,810
Interest, dividends and other investment receipts	27	4
<b>Cash was applied to:</b>		
Payments to service providers	32,528	49,086
<b>Net Cash Flows from Operating Activities</b>	<b>9,414</b>	<b>31,503</b>
<b>Cash flows from Investing and Financing Activities</b>		
Payments to acquire property, plant and equipment	360	797
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(360)</b>	<b>(797)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>9,054</b>	<b>30,705</b>
<b>Opening Cash</b>	<b>53,413</b>	<b>22,708</b>
<b>Closing Cash</b>	<b>62,467</b>	<b>53,413</b>
<b>This is represented by:</b>		
Bank Accounts and Cash	62,467	53,413

## Sri Lanka Friendship Society Waikato Inc

### Statement of Accounting Policies

#### "How did we do our accounting?"

For the year ended

30 June 2022

#### Basis of Preparation

Sri Lanka Friendship Society Waikato Inc has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

#### Goods and Services Tax (GST)

Sri Lanka Friendship Society Waikato Inc is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST.

#### Income Tax

Sri Lanka Friendship Society Waikato Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

#### Revenue

Income shown in the statement of financial performance comprises amounts received and receivable by SLFS for services rendered.

#### Property, Plant and Equipment

Property, Plant & Equipment are stated at the lesser of cost less aggregate depreciation or net realisable value. Depreciation has been calculated to write off the cost of assets over their estimated useful lives. The useful lives of the major assets have been estimated as follows, using the basis shown:

Office Equipment and tools	10%-40%
Sports equipment	67%
Other Assets	16%

#### Creditors

Trade and other payables are measured at amortised cost, using the effective interest method. Trade payables of short term nature are not discounted.

#### Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil).

**AUDITOR'S REPORT  
TO THE MEMBERS OF SRI LANKA FRIENDSHIP SOCIETY WAIKATO INC**

**Report on the Performance Report**

**Opinion**

I have audited the performance report of Sri Lanka Friendship Society Waikato INC ("the SLFS") on pages 2 to 15, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2022, the statement of financial position as at 30 June 2022, and the statement of accounting policies and other explanatory information.

In my opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
  - the entity information for the year ended 30 June 2022;
  - the service performance for the year then ended; and
  - the financial position of the SLFS as at 30 June 2022, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

I conducted audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE (NZ) 3000 (Revised)"). My responsibilities under those standards is further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of my report. I'm independent of the SLFS in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity, I do not have relationship with, or interests in, the SLFS.

**Other Information**

The committee members are responsible for other information. The other information obtained at the date of this auditor's report is information contained in the annual report but does not include the performance report and my auditor's report thereon.

My opinion on the performance report does not cover the other information and I do not express any form of audit opinion or assurance conclusion thereon.

In connection with my audit of the performance report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

Based on the work I have performed on the other information obtained prior to the date of this auditor's report, I conclude that there is no material misstatement of this other information. Therefore, I have nothing to report in this regard.

### **Responsibilities of the Committee Members for the Performance Report**

The committee members are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the SLFS which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and
- c) for such internal control as the SLFS committee members determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the SLFS committee members are responsible on behalf of the SLFS for assessing the SLFS' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the SLFS committee members either intend to liquidate the SLFS or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Performance Report**

My objective is to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the SLFS committee members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the SLFS's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the committee members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### Who I Report to

This report is made solely to the SLFS' committee members, as a body. My audit work has been undertaken so that I might state those matters which I'm required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the SLFS and the SLFS's committee members, as a body, for my audit work, for this report or for the opinions I have formed.



**Junead Wasana**  
**Auditor**  
**(CA, MAF, CIA, ACMA, B. Com)**  
**Hamilton**  
**New Zealand**  
**8 August 2022**













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