

Katulanda Dewage Yasiru Randiya

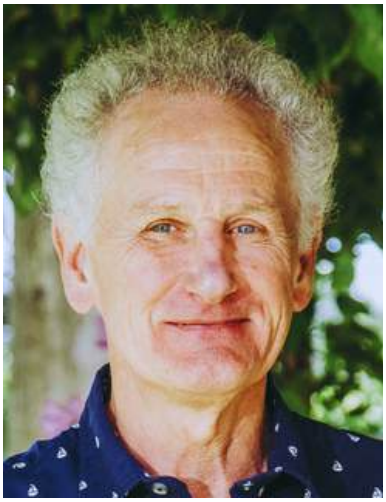
ANNUAL REPORT 2024

Kansarmen
S L Foundation
Life through Water and Sanitation

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Founder's Message



Jan Van Der Steen

Founder

"Water Connects, Community Protects."

Since founding Kansarmen SL Foundation in 2005, my dream has always been clear: a world where every person regardless of social, cultural or economical level has equal access to safe water, sanitation, and dignity.

In 2024, we brought life-changing WASH facilities to over 34,000 individuals. But our mission is about more than infrastructure, it's about opportunity.

When we give children clean water and safe learning environments, we give them the tools to break free from poverty, not just today, but for generations to come.

We must not create communities that depend on aid but empower them to rise, thrive, and stand tall on their own. The journey continues. Let's walk it together with empathy, action, and a deep belief that every child deserves a fair start in life.

"During a visit to Sri Lankan tea estate school. I saw a group of young schoolgirls stepping barefoot into a filthy, broken toilet: no water, no sanitation, no dignity. They deserved safety, health, and respect. That moment ignited my resolve: no child should suffer this indignity."



Executive Director's Message



Chaminda Fernandopulle

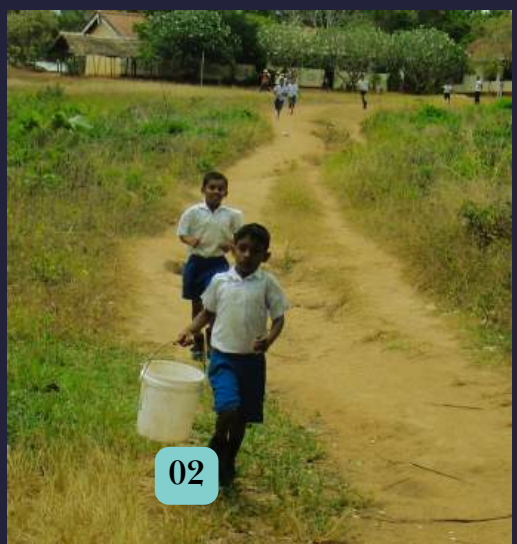
Executive Director

"Water Connects, Community Protects."

This year, we saw this truth unfold through 16 WASH projects, bringing safe water and sanitation to 34,645 beneficiaries in 15 schools and 3 villages.
One school, on the brink of closing, now thrives because clean water saved education for children from vulnerable fishery families. Beyond infrastructure, we empowered communities with art advocacy, sustainability committees, and education.

As we move forward, we aim to expand beyond 7 provinces, strengthen partnerships, and integrate smart, sustainable solutions. Water is not just survival it's opportunity, dignity, and a future.

"I watched a 6-year-old boy struggle up a steep hill, carrying a heavy bucket of water to school. His tiny hands were red, his legs trembling but he never stopped. When he reached the top, he smiled, proud of his effort. At that moment, I saw my own children in him. No child should endure such hardship just for water. That day, I promised to fight harder, to do more, until no child has to choose between education and survival.



Operations Manager's Message



Chethana Janani

Operations Manager

"Water Connects, Community Protects."

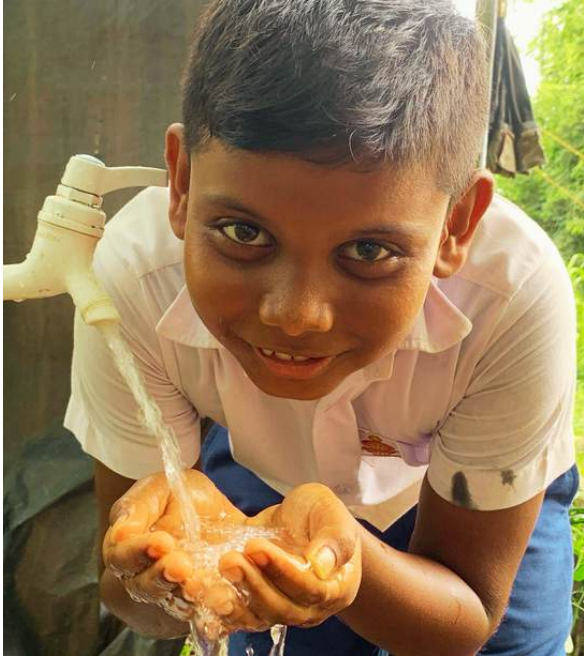
As we turn the pages of 2024, I warmly welcome you to explore the progress we've made together.
This year has been a journey of dedication, resilience, and impact each project reflecting our commitment to creating lasting change. From restoring dignity through clean water to empowering communities with sustainable solutions, every effort has brought us closer to our vision.

I invite you to look through this report and see the lives touched, challenges overcome, and hope renewed.

Thank you for being part of this mission. Let's continue to build a better, brighter future together.



Organization Overview



Kansarmen SL Foundation (KSLF) provides safe water, sanitation, and hygiene (WASH) solutions to underprivileged communities in Sri Lanka. Since 2005, we have impacted 450,000+ lives, including 34,645 in 2024. Through infrastructure, advocacy, and sustainability initiatives, we bridge the urban-rural gap, ensuring no child loses education due to lack of water.

Vision

The Sri Lanka where everybody has a sustained water supply, with enhanced sanitation and hygiene in the face of climate change.

Mission

To transform lives by improving access to safe water, hygiene, and sanitation for the communities in Sri Lanka.

Core values

Sustainability

We establish community-led maintenance systems, promote water conservation, and integrate eco-friendly, long-term WASH solutions.

Equity

We prioritize marginalized schools and villages, ensuring fair access to clean water and sanitation facilities.

Community Engagement

We empower communities through engage in construction, WASH awareness, advocacy using art, sustainability committees, and youth involvement.

Imbulpitiya Kanishta Vidyalaya + community

Galaboda Primary School

Landupitiya Primary School + community

Vivekananda Tamil Vidyalaya + community

Galaboda Upper Division community

Thennabodhiya Vidyalaya



Nuwara Eliya



Sri Lanka

P.A.N.L.Perera

Pallama Nandimithra Vidyalaya

Karandipuwal Maha Vidyalaya

Karukkumaduwa Vidyalam



Puttalam



Sri Lanka

Keenagolla Primary School

Hinguruwela Primary School

Kandy

Sri Lanka

P.A.N.L.Perera

Rideeviharaya Maha Vidyalaya

Buluwala Maha Vidyalaya

Rideeviharaya Maha Vidyalaya - Recycle Unit

Kurunagala

Sri Lanka



Dungalpitiya Kanishta Vidyalaya

Negombo

Sri Lanka

Travelbuddies

Kansarmen
S L Foundation
Life through Water and Sanitation

Key Highlights

LKR
52.35
Million
SPENT

34,645
BENEFICIARIES



14
Pipeline Systems

15
SCHOOLS

33
Washrooms

18
Washing Units

4
COMMUNITIES

7
Wells

Rainwater Harvesting Systems

Solar Panels

7
PROVINCES

Water Recycle Units

MHS

2024 Year in Review

2024 was a year of transformation, resilience, and renewed purpose. As challenges evolved, so did our strategies driven by the unwavering commitment to uplift lives through clean water, better sanitation, and empowered communities. Each initiative reflected our deep-rooted belief in sustainable impact and inclusive development. Strengthened by collaboration, compassion, and innovation, this year marked not just progress in numbers, but meaningful change in people's lives. Together, we turned hope into action.



No of Projects

16

Previous	% Change
22	-27%

Trends ▼

New Beneficiaries

34,645

Previous	% Change
13,137	163%

Trends ▲

Donations and Partnerships

36.91 million

Previous	% Change
76.99 million	-52 %

Trends ▼

Total Expenses

52.35 million

Previous	% Change
50.87 million	2.9%

Trends ▲

2024 PROJECT IMPACT



2024 PROJECT IMPACT

In 2024, we successfully improved water access and sanitation in underserved Sri Lankan schools and communities. With support from The Netherlands funds, Wilde Ganzen donors, and in-kind contributions from INSEE and Brandix, we constructed and rehabilitated wells, installed pipeline systems, and built water storage facilities. Our efforts also included constructing and renovating school toilets, urinals, and handwashing units, addressing critical hygiene challenges.

Community involvement was key, with parents and teachers actively participating in construction and material transport, ensuring sustainability. These projects have transformed lives by reducing water scarcity, improving hygiene, and creating healthier learning environments. Thousands of students and families now have better access to safe water and sanitation, reducing health risks and enhancing education. Our work continues to drive meaningful change, ensuring that every child and community has the dignity and security of clean water and improved sanitation.



2024
Infrastructure Facilities Provided



Keenagolla Primary School 425

A rural school in Walapane, Central Province, with 15 students and 6 teachers, faced severe water shortages, impacting their ability to drink and clean. The school relied on a tube well but lacked a proper water system. Most parents worked in chena cultivation and rice fields, with limited income, especially in the dry season.

We addressed this issue by constructing a 6-feet deep open well with a concrete floor, installing a water pump, and setting up a 260-meter pipeline system for the school and toilet buildings. We also reconstructed two 500L water tanks, a building with three urinals, and repaired handwashing facilities. This project significantly improved water access and sanitation for both students and staff.



Hinguruwela Primary School 426

A rural school in the isolated Higurawala village of Kandy District, serves 27 students and 6 teachers from low-income families. The community faces severe water scarcity, especially during the dry season, when they struggle to find water for drinking and toilet cleaning, often walking long distances to fetch water.

To address this, we constructed a source well with a steel cover, built a low concrete water stand, and installed a 2000L water tank. We repaired the existing tank and set up a pipeline system, supplying water to the school, buildings, and toilets. Additionally, we constructed a handwashing unit with three taps, a tap post, and painted all facilities. This project greatly improved water access and sanitation for the school and its community.



Landupitiya Primary School
+
Community
428

A rural school in Nuwara Eliya District, serves 101 students and 19 teachers from low-income families. Located atop a mountain in Landupitiya village, the community faces severe water shortages, especially during the dry season, when they struggle to access water for drinking, toilet cleaning, and teacher accommodations. The school's old pipeline system is frequently broken, requiring students to make repairs.

To address these challenges, we reconstructed a natural water source, built a stone fence to protect the well from landslides, and constructed a low concrete water stand. We installed a 5000L water tank and extended an 1100m pipeline system to supply water to the school, its buildings, toilets, and the 27 families in the community. Additionally, we built two toilets, three hand washing units, and four tap posts, significantly improving water access and sanitation for both the school and the village.



Galaboda Primary School 429

A rural school in Nuwara Eliya District, serves 23 students and 7 teachers from low-income families. Located in an isolated area, the community faces significant water shortages, especially during the dry season, when they struggle for water for drinking and sanitation. Villagers rely on daily labor in tea estates and Chena cultivation, which is only possible once a year.

To address these issues, we reconstructed an old source well to store water and extended a pipeline system to the school and its premises. We also constructed a concrete water stand, supplied a 2000L water tank, and renovated the existing water stand. Additionally, we built handwashing units for the classrooms and a tap post, improving water access and sanitation for the school and its community.



Vivekananda Tamil Vidyalaya

+

Community

431

Located in the High forest No 1 tea estate in Nuwara Eliya District, serves 175 students and 8 teachers from poor families. The surrounding community, comprising 40 families, also struggles with water access. The school was relying on a source well located 650 meters away, and the villagers had no means to bring water to the school, forcing them to fetch water from a neighbouring house. This issue impacted their daily lives, especially for women who struggled with household chores and gardening.

To resolve this, we constructed a new open source well, installed a pump house with an electricity connection and a high-capacity water pump, and built a concrete water stand. We also provided 10,000 L water tank, a pipeline system extending 650 meters to the school and its toilets, and installed hand washing units and tap posts. Additionally, we extended the water supply to 40 line houses, significantly improving water access for both the school and the community.



Imbulpitiya Kanishta Vidyalaya
+
Community
443

A rural school in Central Province, serves 280 students from low-income Sinhala, Tamil, and Muslim families. The school, located in an isolated area with five elevation levels, faces severe water scarcity, especially during the dry season, when all wells run dry, leaving the community and school without water for drinking and cleaning.

To address this, we constructed a new source well, including a dam and riverbank protection to store water, and added a stone wall for protection and a filtration wall. We also built a concrete water stand, provided two water tanks (2000L and 1000L), and established a pipeline system extending from the well to the school and surrounding areas. Additionally, we constructed a hand washing unit with four taps, two tap points for the school, and provided water connections for 60 families, improving water access for both the school and the community.



Pallama Nandimithra Vidyalaya 444

Located in a rural village in North Western Province, serves 1550 students from poor families. Many parents work as daily laborers in brick factories, coconut estates, and rice fields. The school faced significant sanitation issues, particularly for girls, who lacked proper toilet facilities.

To address this, we constructed three toilets for girls, built two concrete tanks for disposing of sanitary napkins, and established a pipeline system for the new and existing toilet complexes. We also constructed a new toilet pit, a handwashing unit with three taps, and a tap post. These improvements provided much-needed sanitation facilities for the students, particularly addressing the long-standing needs of the girls.



Galaboda Upper Division 462

An isolated and poor community in the Central Province, where 164 families depend on daily labour in tea estates and factories, while men often travel to nearby towns seeking work. The community relied on a 60-year-old broken water system, forcing women to walk long distances daily to fetch water from unsafe sources.

To resolve this, we reconstructed and deepened the old source well, repaired the entire 2,000 m pipeline system, built a large concrete water stand, supplied two 10,000l water stock tanks, and provided water connections to all 164 families, ensuring safe and easy access to water for the entire community.



Dungalpitiya Vidyalaya 473

This school serves 110 children from impoverished fishing families in the Western Province. The community, reliant on daily income from ocean and lagoon fishing, struggles with financial hardship. The school's only water source was a single tap, and the salty groundwater made access even more difficult. Without proper facilities, students and teachers faced severe sanitation challenges for years.

To address this, KSLF constructed seven new latrines, three urinals, and a concrete water tower, installed a 2,000L water tank, and provided a full pipeline system across the school. Additionally, four tap posts were built, existing facilities were repaired, and the school's main hall was painted, ensuring a sustainable solution for water and sanitation needs.



Karandipuwal Maha Vidyalaya 480

Located in Samagipura village, serves 325 children from impoverished families in the North Western Province. The community, with no government employees, relies on daily labor in brick factories, coconut estates, and small-scale farming. For years, the school lacked proper sanitation, forcing students and teachers to endure unsafe and unhygienic conditions.

To address this, KSLF constructed a new three-toilet complex and a four-latrine complex, installed a complete pipeline system throughout the school, and provided a 500L water storage tank. Additionally, a handwashing unit with four taps was built, and all new constructions were painted, ensuring improved hygiene and dignity for the school community.



Rideevihara Maha Vidyalaya 497

Located in Rabukandana village, serves 630 children from Sinhala, Tamil, and Muslim communities in the North Western Province. Families in the area struggle with poverty, relying on low-wage labor in coconut estates, rice fields, and garment factories. The school's outdated and damaged pipeline system caused severe water shortages, especially affecting female students due to the lack of proper water connections for toilets and handwashing.

To resolve this, KSLF reconstructed the tube well and pump house, installed a new electrical system, and supplied a complete 380m pipeline network. A low concrete water stand, two 1,000L water tanks, and a 10,000L rainwater harvesting unit were provided. Additionally, four handwashing units and seven tap posts were built, and all constructions were painted, ensuring sustainable access to clean water.



Thennebodhiya Vidyalaya 499

A small rural school in the Central Province, serves 29 children from impoverished families in an isolated village. Parents rely on low-wage labor in tea estates or seasonal Chena cultivation, making water scarcity a severe challenge. During the dry season, the community faces months without sufficient water for drinking or sanitation, forcing them to walk long distances to fetch water.

To address this, KSLF constructed a new source well, installed a 700m pipeline system, and built a low concrete water stand with handrails to support two water tanks. Additionally, a handwashing unit with four taps and three tap posts were constructed, and all facilities were painted, ensuring year-round access to clean water for the school.



Buluwala Maha Vidyalaya
503

Located in a remote village in the North Western Province, serves 720 children from low-income families. Parents work in coconut estates, rice fields, or garment factories for minimal wages. The school faced severe sanitation challenges, with only two toilets available for all students and teachers, causing significant hardship, especially for female students.

To address this, KSLF constructed a new latrine complex with four urinals, built an additional toilet with a proper pit system, and connected the existing pipeline to the new facilities. All constructions were painted, ensuring improved sanitation and dignity for the school community.



Rideevihara Maha Vidyalaya

Recycle Unit

508

Located in Rabukandana village in the North Western Province, serves 630 children from underprivileged families. Parents earn low wages working in coconut estates, rice fields, or garment factories. The school faced severe water shortages, with no water available for nearly eight months during the dry season, making sanitation and daily activities extremely difficult.

To address this, KSLF installed a **water recycling unit** to reuse wastewater from hand washing stations for toilet flushing and the school's vegetable garden. A complete recycling system was built, including **four 1,000L water tanks for filtration. All constructions were painted**, ensuring a sustainable water solution for the school community.



Karukkumaduwa Vidyalaya 518

A rural school in the North Western Province, serves 106 children from low-income families. Parents work as daily laborers in coconut estates, rice fields, or local factories, struggling to afford even basic needs. The school lacked a proper water system for years, forcing students and teachers to rely on costly water sources they could not afford, leading to both drinking water and sanitation issues.

To resolve this, KSLF reconstructed the school's iron water tower and open well, installed a well cover, and laid a 650m pipeline from the well to the school. A solar-powered water pump system was provided with three solar panels on an iron tower. All constructions were painted, ensuring sustainable and cost-free access to clean water.



2024
ART AS AN ADVOCACY TOOL



We have successfully used art as a powerful advocacy tool to promote hygiene and good behaviors among schoolchildren. Through art exhibitions, drama, songs, and other creative activities, students actively participated, expressing their understanding of proper hygiene practices.

These artistic forms allowed children to creatively communicate the importance of clean water, sanitation, and health. By involving students in these activities, we empowered them to spread these messages to their peers, making hygiene education more engaging and impact-full.

Through these efforts, we've fostered a sense of responsibility and awareness, encouraging children to advocate for better hygiene practices in their communities.

2024
SOCIAL IMPACT



2024
Social Impact

In 2024, the Kansarmen SL Foundation transformed lives across six districts, completing 16 vital projects that improved water, sanitation, and hygiene for 34,645 rural and underprivileged individuals, including school children and Tamil estate labourers. Our efforts reached 15 schools and three communities, providing sustainable solutions such as 7 wells, 14 pipeline systems, 18 hand washing units, 20 storage tanks, 33 washrooms, and critical infrastructure like water towers, filtration systems, and solar-powered water solutions. We strengthened community ownership through Sustainability Committees and inventively used Art as an Advocacy Tool to spread awareness. With generous support from the Netherlands, Wilde Ganzen, INSEE, and Brandix, we have ensured access to clean water and sanitation, paving the way for healthier, more resilient communities.







Engaging the Digital World for Greater Impact

Platform	Followers	Reach	Interactions	Views
	278	3.8K	2.1K	11.4K
	244	256	196	340
	17	4,422	202	202
	27	215	118	421
	459	1,608	53	141,617

In 2024, we expanded our digital footprint by launching new social media platforms, enhancing engagement, outreach, and advocacy for water, sanitation, and hygiene (WASH) issues. Our growing online presence helps us amplify our impact, attract donors, and engage communities more effectively.

Connect Us Through



Kansarmen_org



kansarmensl



Kansarmenslfoundation



kansarmen-s-l-foundation



tiktok.kansarmenslfoundation



stitching kansarmen sl foundation

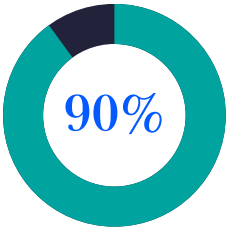
2024
OUR VALUED SUPPORTERS & PARTNERS

Our heartfelt gratitude goes to Stichting Kansarmen SL Foundation and Wilde Ganzen for their generous support in driving our mission forward. We also appreciate Anton PVC, Brandix, and INSEE Cement, Fonterra for their valuable partnerships, providing essential materials and expertise. Special thanks to the Zonal Education Office, school principals, teachers, Water Board, Electricity Board, MOH, PHI officers, tea estate owners, and managers for their collaboration in ensuring the success and sustainability of our projects. Together, we are creating lasting change in communities.

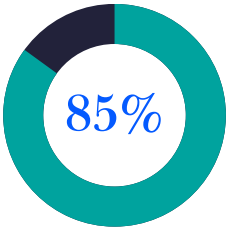
Human Resources Report

Our team remains our greatest strength, with 90% staff satisfaction, with 0 turnovers reflecting a positive and committed workplace. We maintain a lean administration, ensuring low costs and maximum focus on impactful projects. Our expert construction team, with years of expertise, takes full responsibility for delivering high-quality, sustainable WASH facilities, reinforcing our commitment to excellence.

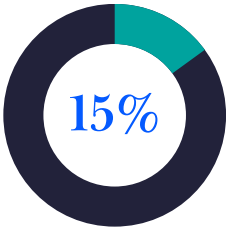
Employee Satisfaction Rate



Male Employee



Female Employee



New Hire in 2024

Operational — 2/14

Turnovers in 2024

Construction — 2/14

Board of Direcotrs and Staffing Overview

	Operational	Finance and Administration	Construction
Full Time	3	1	10
Consultant	0	1	0
Board of Directors	7		
Total	3	1	10

Meet Our Team



K. P. Gnananapala

Chairman

A dedicated leader ensuring strategic growth, leveraging expertise in health and community well-being.



Niluka Palandagama

Secretory

Committed to education and youth empowerment, strengthening Kansarmen's impact on future generations.



Gayan Silva

Treasurer

Brings governance expertise, ensuring compliance, transparency, and efficiency in organizational operations.



Konpola Sugatha Thero

Member

Guides ethical and humanitarian values, fostering spiritual well-being and moral integrity in initiatives.



Rev. SR. Mary Beatrice Fernando

Member

Advocates for compassion and social justice, promoting inclusivity and care for vulnerable communities.

Meet Our Team



Jan Van Der Steen

Founder

A Dutch civil engineer with expertise in WASH facility construction, passionate about social work, and committed to improving water and sanitation for underserved communities in Sri Lanka



Chaminda Fernandopulle

Executive Director

A visionary leader with 20 years of experience in WASH projects, known for his strong leadership, empathy, and dedication to uplifting underprivileged communities.



Chethana Janani

Manager Operations

Oversees all activities, liaises with partners and stakeholders, ensuring projects run efficiently while driving KSLF's strategic growth and impact.



Priyantha Fernandopulle

Admin and Finance Officer

The backbone of finance and administration, efficiently handling accounting, budgeting, and organizational management to ensure smooth operations.

Meet Our Team



Nayani Perera

Project Officer

Leads grant writing, social media, and supports operations, playing a crucial role in raising awareness and securing funding for KSLF's mission.



Shanaka Deshan

Field Supervisor

Directly manage project execution, ensuring high-quality WASH facility construction with hands-on guidance from the Executive Director.



Nalin Jayathilaka

Field Supervisor

Directly manage project execution, ensuring high-quality WASH facility construction with hands-on guidance from the Executive Director.



Chandana Wijerathne

Mason Bass/ Plumber/ Welder

Execute skilled masonry, plumbing work and welding, ensuring durable, safe WASH facility construction through two decades of field expertise.

Meet Our Team



Lasurus Mariyakulam

Mason Bass

Carry out precise masonry work, ensuring strong and lasting structures with 20 years of hands-on experience.



Rajapaksha Rathnayake

Mason Bass

Carry out precise masonry work, ensuring strong and lasting structures with 20 years of hands-on experience.



Anura Priyantha

Helper/ Trainee Plumber

Support plumbing tasks and construction work while actively training to become a lead plumber, gaining practical experience under expert supervision in WASH facility projects.



Nihal Chandrasekara

Helper/ Trainee Warehouse In-charge

Assist in daily operations while training to manage inventory, supplies, and logistics as a future Warehouse In-charge for WASH projects.



Prageeth Somarathne

Helper/ Trainee Welder

Support masonry and construction activities and training as a welder, gaining practical experience in building durable WASH facilities.

Future Roadmap

2025

First Quarter

January- March

Expanding Impact & Reaching the Northern Province

We will complete five projects while launching initiatives in the Northern Province, addressing critical water and sanitation needs. Strengthening groundwork for long-term community engagement and sustainability.

Second Quarter

April - June

Government Collaboration & Awareness

Another five projects will be implemented while deepening collaboration with government agencies for technical support and policy advocacy. Expanding awareness campaigns to influence systemic change in rural sanitation.

Third Quarter

July - September

Strengthening Partnerships & Scaling Efforts

With five more projects, we will enhance partnerships with NGOs, private sector stakeholders, and global donors to scale impact. Exploring joint ventures for innovative and sustainable WASH solutions.

Fourth Quarter

October - November

Increasing Beneficiaries & Securing Future Funding

Finalizing five projects, increasing our beneficiary reach, and refining fundraising strategies to secure long-term support. Strengthening institutional capacity for larger, more impactful projects in 2026 and beyond.

KANSARMEN
S L FOUNDATION

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

NO: 31 – 546/8, DALUWAKOTUWA, KOCHCHIKADE _ TEL 0312274468/0777703736

KANSARMEN S L FOUNDATION

Financial statement

31 December 2024

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Water Connects
Community Protects

REPORT OF THE AUDITORS

KANSARMEN S L FOUNDATION – 31ST December 2024

1. We have audited the Statement of Financial Position of as at 31st December 2024 ***Kansarmen S L Foundation*** and the related Statements of Comprehensive Income for the year then ended together with the accounting policies and notes as set out on pages 05 to 11.

Respective Responsibilities of Directors and Auditors

2. The directors are responsible for preparing and presenting these financial statements in accordance with the Sri Lanka Accounting Standards. Our responsibility is to express an opinion on these financial statements, based on our audit.

Basis of Opinion

3. We conducted our audit in accordance with the Sri Lanka Auditing Standards, which require that we plan and perform the audit to obtain reasonable assurance about whether the said financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the said financial statements, assessing the accounting principles used and significant estimates made by the Directors evaluating the overall presentation of the financial statements, and determining whether the said financial statements are prepared and presented in accordance with the Sri Lanka Accounting Standards. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

Opinion

4. In our opinion, so far appears from our examination, the foundation maintained proper records for the year ended 31st December 2024, and to the best of our information and according to the explanations given to us, the said Statement of Financial Position and related Statements of Comprehensive Income and notes thereto, which are in agreement with the said records and have been prepared and presented in accordance with the Sri Lanka Accounting Standards, provides the information give a true and fair view of the Foundation's state of affairs as at 31st December 2024 and its surplus for the year then ended.

B.H.R. PERERA & CO. AUDITORS Reg. No. W/2830 No. 2A/3, Ave Maria Road, Negombo 031-3718709 TAX CONSULTANTS

20/07/2025

.....

B.H.R.Perera & Co
(Auditors & Tax Consultants)

NO: 2A/3, Ave Maria Road, Negombo. Tel: 031-3718709, 071-2212291 E: Mail - bhr.perera@ymail.com
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Water Connects
Community Protects

Kansarmen S L Foundation

Statement of Comprehensive Income

(All amounts are in Sri Lanka Rupees)

	Notes	Year ended 31 December 2024	2023
Operating income	8	31,980,665	76,985,430
Direct project cost	9	(33,060,869)	(35,989,296)
Project Monitoring & Supervision cost	10	(10,308,027)	(8,721,651)
Gross surplus / (Deficit)		**(11,388,231)**	**32,274,483**
Other income	11	506,487	5,353,801
Administrative expenses	12	(11,789,256)	(6,155,535)
Distribution cost	13	(14,500)	(22,100)
Operating surplus / (Deficit)		**(22,685,500)**	**31,450,649**
Finance cost	14	(13,657)	(9,100)
Net surplus / (Deficit) before taxation		**(22,699,156)**	**31,441,549**
Income tax		(439,772)	(1,307,510)
Net surplus / (Deficit) after taxation		**(23,138,928)**	**30,134,039**
Allocation of total Comprehensive income for year			
Allocation to Unrestricted fund		**(23,138,928)**	**30,134,039**

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Kansarmen S L Foundation
Statement of Financial Position
(All amounts are shown in Sri Lanka Rupees)

	Notes	As at 31 December 2024	2023
Non - Current Assets			
Property, Plant & Equipment	*15*	30,877,426	25,791,981
Fixed deposit		5,000,001	2,000,001
Current Assets			
Material stock		3,051,378	4,263,235
KSLF Development Fund		9,113,455	9,113,455
Advances & Prepayments	*16*	1,522,355	5,136,104
Projects WIP		Nil	203,590
Cash & Cash equivalents	*17*	106,833	17,441,811
Total Assets		***49,671,447***	***63,950,177***
Equity and Liabilities			
Unrestricted funds	*18*	47,478,856	61,181,137
Current Liabilities			
Trade & Other payable	*19*	1,420,770	1,683,039
Bank overdraft - A/C No 0100101001623		771,821	1,086,001
Total Equity and Liabilities		***49,671,447***	***63,950,177***

I certify that the financial statements comply with the requirements of the Companies Act No. 07 of 2007

D. P. Dr. Pr

Finance & Administrative officer

These Financial statements has been prepared in accordance with the source documents maintained by the Directors of ***Kansarmen S L Foundation*** on ...01/09/2025

Managing Director

Treasurer

Chairman

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Kansarmen S L Foundation

Cash Flow Statement - 31st December 2024

(All amounts are in Sri Lanka Rupees)

Cash Flows From Operating activities		
Net surplus / (Deficit) before taxation	***(22,699,156)***	***31,911,628***
Adjustments for - Income tax	(439,772)	(1,307,510)
- Prior period adjustemnts	9,436,648	(1,307,510)
Operating Profit / (Loss) before Working Capital Changes	***(13,702,281)***	***29,296,608***
Decrease in Advances & Prepayments	3,613,749	(4,014,167)
Decrease in Material stock	1,211,857	2,931,112
Decrease in Projects WIP	203,590	1,410
(Decrease) in Trade & Other payables	(262,269)	1,300,832
Cash Generated from Operations	***(8,935,353)***	***29,515,795***
Net Cash From Operating activities	***(8,935,353)***	***29,515,795***
Cash Flows From Investing activities		
(Increase) in Fixed deposit	(3,000,000)	6,000,000
KSLF Development Fund	Nil	(3,939,946)
Non - current assets purchase :	(5,085,445)	(18,460,791)
Net Cash Used in Investing activities	***(17,020,798)***	***13,115,058***
Cash flows From financing Activities		
Net Cash Used in Financing activities	***(17,020,798)***	***13,115,058***
Net Increase/ (Decrease) in Cash & Cash equivalents	***(17,020,798)***	***13,115,058***
Cash & Cash Equivalents at the beginning of the year	***16,355,810***	***2,074,266***
Cash & Cash Equivalents at the end of the year	***(664,988)***	***15,189,324***
Analysis of Cash & Cash equivalents :		
Union bank Current A/C No : 010019100002978	17,223	17,352,210
Union bank Current A/C No : 0100101001623	(771,821)	(1,086,001)
Union bank Saving A/C	89,610	89,601
Cash in hand	Nil	Nil
	(664,988)	***16,355,810***

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KANSARMEN S L FOUNDATION

NOTES TO THE FINANCIAL STATEMENT – 31ST December 2024

1. GENERAL INFORMATION

Name of Company	-	Kansarmen S L Foundation
Address of Registered Office	-	No: 546/8, Daluwakottuwa, Kochchikade.
Nature of Business activities	-	non-governmental organization.

2. BASIS OF PREPARATION

- **Statement of Compliance**

The Financial Statements together with the accounting policies and notes to the financial statements as at 31st December 2016 and for the year then ended comply with the Sri Lanka statement of recommended practice for Not-for-profit organizations (including non-Governmental Organizations) issued by the Institute of Chartered Accountants of Sri Lanka.

- **Basis of Measurement**

The Financial statements have been prepared on the historical cost basis, except otherwise stated in the notes.

- **Events After the Reporting Period**

All material events occurring after the Statement of Financial Position date have been considered and, where necessary, adjustments have been made in the Financial Statements.

- **Functional & Presentation Currency**

The Financial Statements are presented in Sri Lanka Rupees which is the Company's functional currency.

3. Property Plant & Equipment

- **Recognition & Measurement**

Property, Plant & Equipment are tangible items that are held for servicing, or for administrative purposes and are expected to be used during more than one period.

- **Measurement**

Items of Property, Plant and Equipment are stated at cost or valuation less accumulated depreciation and impairment loss.

- **Depreciation**

Depreciation has been calculated on the straight-line method by reference to the expected useful lives of the assets concerned using the following rates.

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Assets	Depreciation Rate
Office equipment	25%
Motor vehicle	10%
Fax Machine	25%
Building	05%
Computer accessories	25%
Air Condition	25%
Electrical accessories	25%
Kitchen utensil	25%
Furniture & Fittings	10%
New warehouse	05%

- **Donated Assets**

  Where property, plant and equipment are purchased as a part of a project through restricted funds, until the conclusion of the project or, if on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the cost of the asset is included in a memorandum inventory of property plant and equipment identified as such in the financial statements. Depreciation is not provided on such assets.

- **Financial Instruments**

  Financial assets

  All financial assets are recognized initially at fair value plus directly attributable transaction costs. The company's financial assets include cash, deposits with bank & Trade & Other receivables.

  Loans & Receivables

  Loans & receivables are non-derivative financial asset with fixed or determinable payments that are not quoted in an active market.

  Such assets are recognized initially and subsequently at fair value plus any directly attributable transaction costs.

  The foundation derecognizes a financial asset when the right to receive cash flows from the asset have expired or when it transfers the financial asset in a transaction in which substantially all the risks & rewards of ownership of the financial asset are transferred.

4. **Liabilities & Provisions**

   - **Financial Liabilities**

     Interest free loans are recorded at fair value on initial recognition, which is the present value of the expected future cash flows, discounted using a market-related rate. The difference between the cost and the fair value of these loans on initial recognition is a deferred income. These loans and deferred income are subsequently recognition at amortized cost and spread over the useful life of the related assets.

   - **Trade & Other Payables**

     Liabilities classified as Trade & Other Payables in the Statement of Financial Position are those which fall due for payment on demand one year from the Statement of Financial Position date.

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5. **Accounting for the receipt and Utilization of Funds / Reserves**

- **Unrestricted Reserves / Funds (Accumulated Fund)**

  Unrestricted funds are those that are available for use by Kansarmen Sri Lanka Foundation of Kochchikade at the discretion of the board, in furtherance of the general objectives of the Foundation and which are not designated for any specific purpose.
  Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor agreements or which the subsequent approval of the Donor.
  Contributions received from the general public are recognized in the Statement of Comprehensive Income on a cash basis.

- **Restricted Reserves / Funds (Project Fund)**

  Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Comprehensive Income to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective Fund accounts and included under accumulated fund in the Statement of Financial position until such time as they are required.
  The activities for which these restricted funds may and are being used are identified in the notes to the financial statements.

- **Expenditure**

  Expenses in carrying out the projects and other activities of Kansarmen Sri Lanka Foundation of Kochchikade are recognized in the Statement of Comprehensive Income during the period in which they are incurred. Other expenses incurred in administering and running the Foundation and in restoring and maintain the property plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Comprehensive Income.

6. **Income recognition**

- **Incoming sources / Contributions**

  Income realized from restricted funds is recognized in the Statements of Comprehensive Income only when there is certainty that all of the conditions for receipt of the funds have been incurred and charged to the Statements of Financial position.

7. **Cash & Cash Equivalents**

Kansarmen Sri Lanka Foundation of Kochchikade considers cash on hand, amounts due from banks and short-term deposits with an original maturity of 03 months or less to be cash & cash equivalents.

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AUDITORS
Reg. No. W/2830
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	2024	2023
Operating income		
8		
Received funds for the projects	Nil	19,499,398
Wild geese	27,049,230	57,486,032
Local Partnership	4,931,435	Nil
	31,980,665	**76,985,430**
Direct projects cost		
9		
Water place investigation	91,372	45,000
Deep well construction	785,000	5,142,600
Labour charges	10,358,419	10,859,159
Material cost	14,320,346	17,329,324
Material Transport	3,468,940	150,550
Facility supply	2,281,012	2,664,843
Opening Project WIP	1,755,780	1,410
Closing Project WIP	Nil	(203,590)
	33,060,869	**35,989,296**
Project Monitoring & Supervision Cost		
10		
Project visiting expenses	863,367	1,091,927
Project vehicle insurance	353,807	434,421
Project Staff Insurance	13,738	Nil
Project vehicle maintenance	1,079,489	1,757,326
Project vehicle running expenses	1,399,226	3,562,593
Project Salaries & Wages	2,114,500	1,719,354
Funds Rasing Project Staff Salaries	3,951,400	Nil
Project staff EPF	426,000	126,474
Project staff ETF	106,500	22,556
	10,308,027	**8,714,651**
Other income		
11		
Capital assets disposal gain	Nil	3,305,000
Interest income	506,487	2,048,801
	506,487	**5,353,801**

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	2024	2023
Administrative expenses		
12		
Salaries & Wages	1,080,000	918,000
EPF	141,600	60,600
ETF	35,400	15,150
Printing & Stationery	101,975	89,293
Training and Development	Nil	486,875
Electricity	448,850	594,400
Telephone charges	396,606	331,713
Insurance	62,565	1,470,272
Maintenance & Repair	378,030	316,324
Computer repair	33,800	135,250
Transport	209,161	183,823
Professional fees	639,332	278,440
Audit fee	45,000	45,000
Postage	18,790	8,110
Entertainment	66,376	63,085
Annual Incentive	485,000	499,000
Meeting Expenses	160,118	30,000
Write Off Staff Loan	110,000	Nil
Other expenses	329,899	Nil
Depreciation	7,046,754	630,200
	11,789,256	***6,155,535***
Distribution Cost		
13		
Vehicle maintenance	14,500	22,100
	14,500	***22,100***
Finance Cost		
14		
Bank charges	13,657	9,100
	13,657	***9,100***

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	2024	2023
15		
Plant and Machinery - [Refer Note 1]	**30,877,426**	**25,791,981**

Note 1	Cost	Additional / (Disposal)	Accumulated depreciation	Depreciation	Total
Motor vehicle	34,170,000	Nil	(1,475,000)	6,539,000	**26,156,000**
Equipment's	316,400	Nil	(316,400)	---	**Nil**
Communication equipments	318,668	Nil	(318,668)	---	**Nil**
Garage	89,600		(89,600)	---	**Nil**
Computer accessories	249,600	Nil	(120,640)	25,792	**103,168**
Electrical Items	1,932,470	1,311,500	(96,165)	367,261	**2,780,544**
Kitchen utensil	23,463	Nil	(15,251)	1,642	**6,570**
Air Conditioner	68,710	Nil	(68,711)	---	**Nil**
Furniture & Fittings	450,863	113,300	(70,364)	76,100	**417,699**
New ware house	2,676,140	711,234	(1,936,970)	36,959	**1,413,446**
Balance as at 31.12.2024	**40,295,914**	**2,136,034**	**(4,507,769)**	**7,046,754**	**30,877,426**

Advances & Prepayments		
16		
Advances	1,467,674	4,144,227
WHT	33,819	33,819
Interest receivable	Nil	685,713
Salary advance	6,862	158,345
Refundable Deposit	4,500	4,500
Staff Loan	9,500	109,500
	1,522,355	**5,136,104**

Cash and cash equivalents		
17		
Union bank Current A/C No : 010019100002978	17,223	17,352,210
Union bank Saving A/C	89,610	89,601
Cash in hand	Nil	Nil
	106,833	**17,441,811**

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	2024	2023
Unrestricted funds		
18		
Balance B/F	***61,181,137***	***30,718,042***
Surplus / (Deficit) for the period	- 23,138,928	30,463,095
Prior period adjustment	9,436,648	Nil
Balance C/F	***47,478,856***	***61,181,137***
Trade and other payable		
19		
Audit fee payable	45,000	45,000
Insurance Claim Payable	68,588	Nil
Professional fee	Nil	276,870
EPF payable	Nil	8,000
E.T.F Payable	Nil	3,000
Income tax payable	681,830	1,307,510
Accrued expenses	625,352	42,659
	1,420,770	***1,683,039***
Bank overdraft		
20		
Union bank Current A/C No : 0100101001623	771,821	1,086,001
	771,821	***1,086,001***

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Kansarmen S L Foundation

Year of assessment - 2024

Computation of income tax payable

(Based on the audited accounts for the year ended 31 December 2024)

	Rs
Statement of income	
Donations from organization	***31,980,665***
	31,980,665
Taxable donation	***31,980,665***
Income tax payable	
On Rs 31,980,665 @ 3% = 959,420	
959,420 @ 30%	***287,826***
Tax payable on Donation	***287,826***
Interest income Rs 506,487 @ 30%	***151,946***
Total tax payable	***439,772***
WHT deducted	(134,823)
Balance tax payable	***304,949***

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Thank You



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